

CROSSROADS CARE KENT

England & Wales · Charity number 1073896

Details

Other names	CANTERBURY AND THANET CROSSROADS, EAST KENT CROSSROADS, VOLCARE, CROSSROADS CARE EAST KENT, VOLCARE – CANTERBURY & THANET
Status	Registered
Legal form	Charitable company
Company number	03694575
Registered	1999-02-10
Register	View on the Charity Commission register

Contact

Address
The Oast
170 Tonbridge Road
Wateringbury
Kent
ME18 5NS

Phone
03450956701

Email
enquiries@crossroadskent.org

Website
www.crossroadskent.org

Activities

Objects: The Company's Objects are specifically restricted to the following:- To relieve the stresses experienced by unpaid carers and beneficiaries who live within the geographical areas covered by the Kent County Council and by the Medway Unitary Authority, England, United Kingdom.

Activities: Crossroads Care Kent supports Carers to make a life of their own outside caring, by providing quality services offering peace of mind, whilst enabling them to take time for themselves. Our services include respite care, urgent care, overnight care, counselling and cover for Carers health appointments and volunteer support. We provide clubs and activities for Young Carers.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** EAST KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,281,254	£3,770,948	£2,915,913	156
2024-03-31	£4,000,260	£4,090,193	£2,405,607	168
2023-03-31	£3,817,925	£4,112,664	£2,495,540	190
2022-03-31	£3,811,330	£3,832,494	£2,790,279	181
2021-03-31	£3,858,734	£3,514,872	£2,811,443	177

Trustees

Name	Role	Appointed
David Kingsley Hall		2018-11-21
Jordan Michael Hart		2025-10-10
LYNNE TINDLE		2015-04-01
Leo Whitlock		2025-01-08
Lisa Harris		2025-02-04
PATRICIA HUGHES		2004-04-22
Rosemary Christine Green		2023-10-18

CROSSROADS CARE KENT

England & Wales - Charity number 1073896

Accounts

Registered number: 03694575
Charity number: 1073896

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2025

**Crossroads Care Kent
(A Company Limited by Guarantee)**

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Crossroads Care Kent
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Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2025

Trustees
Patricia Hughes, Treasurer
Leo Whitelock (appointed 15 January 2025)
Deborah Ward (resigned 21 August 2025)
Lynne Tindle
Christopher Parkinson
David Hall
Lisa Harris (appointed 7 May 2025)
Rosemary Green, Chair
Emma Vecchiolla (resigned 11 July 2025)
Jordan Hart (appointed 10 October 2025)

Company registered number 03694575

Charity registered number 1073896

Registered office 170 Tonbridge Road
Wateringbury
Maidstone
Kent
ME18 5NS

Company secretary Emma Vecchiolla

Chief executive officer Emma Vecchiolla

Independent auditors Kreston Reeves Audit LLP
Statutory Auditor
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Bankers Royal Bank of Scotland
14 Rose Lane
Canterbury
Kent
CT1 2ST

COIF Charities
80 Cheapside
London
EC2V 6DZ

Crossroads Care Kent
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Chairman's statement
For the Year Ended 31 March 2025

The chair presents her statement for the year.

It has been another busy year with a multitude of challenges and opportunities.

As ever we have endeavoured to continue delivery of high quality support to Carers across Kent against an ever evolving climate and landscape.

Our teams across the whole organisation have worked tirelessly to deliver the care that we know is so desperately needed and appreciated and we thank them for their tireless efforts. We have been pleased to receive endorsement of those efforts by the most recent Carers survey which showed how overwhelmingly positively our services are rated.

Despite the many challenges, our teams have also returned fantastically positive experiences of working together in the organisation which has enabled them to support Carers so expertly. We continue to offer our core services within increasing financial constraints while developing a case for future ongoing funding-and we await the final outcome. We are committed to ensuring that a high-quality holistic service continues to be widely accessible to Kent Carers and we continue to champion the Carers voice in those discussions.

Alongside this we continue to deliver our COGS clubs, young carers services together with our Macmillan and Kent & Medway Cancer Alliance (KMCA) funded services. At a time when mental health support is so widely needed we were thrilled to be awarded Kent Mental Health charity of the year. Yet another testament to the relentless efforts of our staff.

We are grateful to those who have supported us to deliver these services either as individuals or as organisations. We do though recognise that despite generous support there are challenges with regard to this ongoing funding. We are tenaciously pursuing income streams and maximising efficiencies so that we can continue these valued services.

As ever we are indebted to our wonderful volunteers without whom we would be unable to deliver the care that we do. We look forward to continuing to increase both the number of affiliated volunteers and the offers available to support us.

As we make best efforts to secure future plans we take a moment to celebrate the meaningful impact that has been delivered by all involved with Crossroads this year.

Rosemary Green, Chair

Crossroads Care Kent
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Trustees' Report
For the Year Ended 31 March 2025

In accordance with the Companies Act, the directors present their report and the audited financial statements of the Company for the year ended 31st March 2025. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charities governing document and the provisions of the Statement of Recommended Practice Accounting (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT LEGAL AND ADMINISTRATIVE INFORMATION

The full name under which the Charity is registered is CROSSROADS CARE KENT Constitution and governing documents.

The Charity is a company limited by guarantee and does not have share capital. It was incorporated on 19 September 2002. Its governing documents are its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

The company is potentially exempt from tax on its charitable activities under the provisions of the Finance Act 2010.

It is a charity registered with the Charity Commission under the provisions of the Charities Act 2011, the area of benefit being the county of Kent.

ORGANISATIONAL STRUCTURE

The policies reviewed and amended where necessary and agreed by the Trustees during the year were implemented and led by our executive team among who were at the end of March 2025 Chief Executive Officer, Emma Vecchiolla; Operations Director, Marnie Enever; HR Manager, Melanie Turner.

113 carer support workers were provided with training as required, to ensure compliance with the latest policies and procedures. At the year-end date March 25, there were 156 staff in place, made up of 113 carer support workers and 43 office / project workers.

A scheme of delegation is in place and the responsibility for day-to-day operations management, and for ensuring that the charity delivers the services specified, rests with the Chief Executive Officer.

THE ROLE OF THE CHARITY TRUSTEES

During the year 2024-2025 the scheme's Trustees met 6 times and received regular briefings relating to the organisation, activities, policies and employment matters needed to provide overarching governance to the scheme.

The Board of Trustees ensured that the Scheme pursued the aims and objectives set out in its governing documents and that the scheme's assets have been used exclusively for those aims.

We strive to ensure that the needs of the organisation are appropriately reflected through the diversity of the trustee body, which is made up of committed individuals who have a good mixture of traditional business skills, experience in the voluntary sector and of caring. They give their time voluntarily and do not receive any remuneration for their time and input to the scheme. This support and commitment is much appreciated and valued by staff, Carers and other stakeholders involved in Crossroads Care Kent.

Rosemary Green and Emma Vecchiolla have continued to meet on a minimum of a fortnightly basis to ensure that all business is addressed, to review operations and to plan for the tender process and to set key objectives and strategies for 24/25. They have both been fully in place since the last financial quarter of 23/24.

MEMBERSHIP OF CROSSROADS CARE KENT

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Trustees' Report (continued)
For the Year Ended 31 March 2025

Membership of Crossroads Care Kent is open to the public and membership is not a requirement to become a beneficiary of the service. The Trustees may, at their discretion, admit to voting membership individuals and organisations, who or which support the objects of the company, on payment of the appropriate annual subscription for the time being in force. The Memorandum and Articles provide that a Board of Trustees is elected by the members from their number and shall govern the company/charity. The requirement is for a minimum of three Trustees to a maximum of seventeen.

The Board may appoint a person who is willing to act as a director and trustee either to fill a casual vacancy or as an additional director and trustee should their number be less than twelve.

The particulars of bankers, Auditor and the names of the Trustees and the Company Secretary who served throughout the year are shown on page 1.

New directors and trustees undergo appropriate induction procedures after appointment and have their training needs regularly reviewed.

Board members and staff are required to sign a code of conduct and directors and staff are obliged to consider the conflict of interest policy throughout its management process.

INVESTMENT POWERS

Crossroads Care Kent may invest money not immediately required in or upon such investments, securities, and property as thought fit, subject to any conditions imposed by law or as otherwise provided for in the company's regulations. The Board of Trustees continue to consider investing in property purchase as a long-term investment. A designated fund remains allocated for this investment.

OUR MISSION STATEMENT

Crossroads Care Kent exists to provide high quality short breaks, emergency breaks and varying support, to meet the needs of Carers throughout Kent, to relieve the stresses of caring, enabling the family to stay together as long as possible. In carrying this out, we will ensure that the highest standards of quality assurance and equal opportunities are adhered to.

OBJECTIVES

The Scheme is established for the benefit of the public for the following objective:

To relieve the stresses experienced by Carers and beneficiaries

In this document

"**Beneficiaries**" means any person or people who have care needs as a result of disability, illness, or age.

"**Carers**" means any person or people involved in the provision of care for a person or people who have care needs as a result of disability, illness, or age. This refers to unpaid and family carers, as opposed to those who provide care as an occupation.

Permission to share service user experiences in a public document has been granted via survey and feedback forms as part of our GDPR compliance.

The area of benefit for the service is Kent

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Trustees' Report (continued)
For the Year Ended 31 March 2025

WHO IS A CARER?

The Care Act 2014 states:

A Carer is "somebody who provides support or who looks after a family member, partner or friend who needs help because of their age, physical or mental illness, or disability. This would not usually include someone paid or employed to carry out that role, or someone who is a volunteer"

The term Carer refers to anyone who is caring for, or supporting one or more individuals, having acquired this role by virtue of their relationship to that person.

Carers hold families together, enabling loved ones to get the most out of life and making an enormous contribution to society. Many people do not think of themselves as 'carers'. They see themselves simply as a husband, wife, partner, father, mother, son, daughter, or friend looking after someone they love, who needs support. Caring comes in all shapes and sizes and different challenges present themselves depending on the individual in need of their support, the Carer, and their needs.

All circumstances are different, but a Carer might help someone with any of the following:

- personal care: washing, dressing, taking medication
- household tasks: shopping, cleaning, cooking, laundry
- financial matters: dealing with bills, writing letters
- supervision: watching over someone who cannot be left alone
- travel assistance: getting out and about, going to appointments
- emotional support: friendship, listening and advice.

As Kent's largest Charity, set up specifically to support Carers and the people they care for, we continue to champion Carers rights to a short regular breaks and bespoke support, in order to reduce the significant risk of breakdown in Carers own health so often attributed to caring responsibilities.

PRINCIPAL ACTIVITY - How our activities deliver public benefit

HOW DOES CROSSROADS CARE KENT HELP CARERS?

SHORT BREAKS SERVICE

Crossroads Care Kent is the leading provider of direct home-based respite services for Carers and our core offer is that of a regular, flexible short breaks - time out from a caring role to enable a Carer to carry out their own activities; household, social or business, or to take a proper rest without worrying that the person they care for is unsafe, or unattended.

Our service is bespoke, designed to meet the needs of each caring family led by them and the person they care for. Following an assessment, which includes consideration of a Carers network of support, a regular visit from a trained carer support worker commences. They will work closely and flexibly with each Carer and the person they are caring for, to ensure that the support offered is exactly how they want it to be. As well as respite provision, Crossroads can refer in house or externally, to ensure that support is tailored to meet the needs of the Carer and the person with Care needs. This includes access to free counselling provided by Crossroads award winning counselling team; Crossroads being awarded Kent Mental Health Charity of the Year 2025 in recognition of this service.

Carers are a diverse section of the population, ranging from relatively healthy, independently living individuals, active and inactive retired, to very frail individuals with multiple long-term health conditions, poor physical functioning, and cognitive problems, all presenting unique challenges.

The UK's ageing population means that an increasing number of people are caring for aging partners and parents, alongside other caring responsibilities. Aging also increases other risk factors such as cognitive impairment, falls, level of physical activity, co-morbidity, depression, age related diseases and living in isolation/loneliness.

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Trustees' Report (continued)
For the Year Ended 31 March 2025

Often these changes occur in later life; post-retirement, following bereavement, giving up independence through ill health or caring responsibilities. These changes can have a significant effect on the quality of people's lives.

Many carers are so emotionally and/or physically tired because of caring that any free time is spent sleeping, or doing nothing, rather than pursuing their ideal activities, or looking after their own health or wellbeing.

A Carer's life may be restricted by the need to be on call for some or most of the day and night because the significant care needs of the person they are caring for are complex, or they cannot be left alone safely in an emergency or for any length of time; despite this, Carers often feel guilty about, or are unwilling to, leave their cared-for person.

OUR TRAINED CARER SUPPORT WORKERS

One of our trained, experienced carer support staff (113) visit a Carer's home to take over their caring role for a while, usually 3 hours. They will spend time with the family getting to know the needs of the individual they are helping and will follow as closely as possible the routine of the Carer.

For emergency care, our staff will take over the caring role for a period of up to 48 continuous hours. All our carer support workers receive:

- regular refresher and continuing training in accordance with their training plans plus comprehensive training at induction, which complies with the standards as set down by the Care Quality Commission
- Health & Safety training in accordance with current legislation
- on-going support from the senior management team consisting of the Care Management and Business Team staff

OUR VALUES

Crossroads Care Kent is committed to:

Treating Carers and people with care needs with respect and sensitivity, recognising the dignity and value of each person for whom the service is provided.

Supporting Carers and people with care needs to make choices and maintain independence Offering flexible services that meet the needs of both the Carer and the person with care needs.

Involving and consulting with Carers and people with care needs in the provision, management and development of the support provided by Crossroads Care Kent.

Respecting the privacy and personal choices of lifestyles, custom, culture values and spiritual beliefs of each person for whom the service is provided.

The principle of equal opportunity regardless of race, gender, marital status, legal sexual orientation, age, ethnic origin, disability, or religion, both in the provision of our services and in our employment practices and policies.

Responding to the diversity of needs presented and developing appropriate services for all Carers in all communities.

Working in partnership with other organisations in the interests of Carers.

Crossroads Care Kent believes that everyone involved with the organisation must be valued and treated with respect and has the opportunity to give input into the development of the organisation.

Carers, people with care needs, staff and Trustees, as well as funders and other interested stakeholders, are invited to engage with the monitoring and planning of services to ensure that the organisation continues to work towards achieving the aims of the charity.

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Trustees' Report (continued)
For the Year Ended 31 March 2025

STRATEGIC OBJECTIVES 2024/2025

The strategic objectives of the organisation remain to:

- Secure tenders for Carers services. A critical aspect of our business plan is to ensure that we are well placed to compete in tender processes.
- Work with KCC and Kent ICB's to ensure that carers are given a voice
- To maintain existing services to current carers and to secure the highest possible level of support for new Carers
- Increase income: Proactively seek alternative fundraising sources and look to make efficiency savings
- Develop further volunteering opportunities across Kent, both within our Macmillan partnership and to provide volunteer services for Carers and people with care needs.
- Effective partnership working with Carers Trust, and local Carers organisations to achieve joint objectives
- Review all service provisions and ensure we are working towards sustainability for Crossroads

STRATEGIC PLANNING

Key strategy objectives are reported to, and closely monitored by, the Board of Trustees for Crossroads Care Kent at bi-monthly meetings, ensuring targets are met and decisions implemented.

REVIEW OF ACTIVITIES DURING THE YEAR 2024-2025

SERVICE UPDATES

Our range of services supported a total of 3,294 adult Carers with their caring role during the year.

Short Breaks service

Caring for a loved one is often described by Carers as a full-time role layered on top of everyday responsibilities, work, family, household management, and personal wellbeing. For many Carers, the demands are relentless, and without structured support, the risk of burnout is high. Carers consistently feedback that who provides the support matters just as much as when it is provided and trusted relationships between Carer Support Workers and the family in need are of the utmost importance – we excel at exactly this. Having the same Carer Support Worker each week builds familiarity and trust. Carers tell us they feel reassured knowing their loved one is cared for by someone who understands their routines, preferences, and needs. Consistency removes the stress of “starting over” with new staff and the often-exhausting repetition of sharing essential information about their loved one. Sharing communication needs, safe nutrition and hydration requirements alongside medication handling and changeable personal choices of activity is both tiring and worrying.

'We'd been married for 48 lovely years when I really noticed my husband was changing. He wasn't just forgetting words, or how to do things, he was forgetting how to function and be my husband. I hoped I could understand he was frightened of how he was feeling as he was far from his usual happy sunny self, but sadly I couldn't really. My friend told me about Crossroads and how I could get support, but I wasn't ready to acknowledge I needed the help. I was alone, isolated and terrified for my future. I was invited to attend a dementia tour by the lovely Crossroads Care Manager who called me to book a home assessment – I decided to go. It was lifechanging, for me and my husband as I had an insight into his new world which gave me the confidence and knowledge to adjust the way we went about our lives. I also have a weekly break where I usually meet up with an old work colleague/friend and we support each other as her husband has MND. We are both slowly losing our husbands, which is devastating. I have been having Carers counselling with Crossroads and feel better knowing I'm not alone in my feelings of anticipatory grief and loss of the life we used to have.'

Caring is not a role that can be switched off at the end of the day. It is constant, demanding, and often isolating. Carers give so much of themselves; physically, emotionally, and mentally, that without support, the weight of responsibility can become overwhelming. This is why Crossroads short breaks are not a luxury, but a lifeline. Continuous caregiving can lead to stress, fatigue, ill health and isolation.

Having delivered short breaks for more than 43 years we know these breaks are far more than moments of rest;

Trustees' Report (continued)
For the Year Ended 31 March 2025

they are a preventative measure that reduces the need for crisis intervention by health and social care services. When Carers and those they support have access to regular, consistent breaks, the ripple effect is profound.

Without breaks, Carers can reach exhaustion, leading to physical illness, depression, or anxiety. This increases demand for GP services, mental health support, and even hospital admissions. Our regular breaks help Carers sustain work, reducing reliance on state or social care support.

'When you have a child with a life limiting disability, you don't dare to think they might not reach adulthood, we were lucky our daughter has. But, just because she turned 18 doesn't make her an adult, or give her the chance to live a life without us constantly by her side. She's a tough cookie to keep occupied and is easily frustrated, she doesn't suffer fools gladly. Her sibling attends a Crossroads young carers club and told me I might be able to get a weekly break, I didn't hold out much hope that my daughter would allow this. A wonderful, vibrant and caring support worker took time to find out about my daughter's likes and from the first visit they really hit it off. I don't always go out, I like pottering in my garden without worry, or I might catch up on some sleep or in the holidays take my son out for an activity. All our lives are richer right now and right now is all that matters.'

As in previous years, the number of people being referred or referring themselves for a short break continues to rise well beyond the level of resources available to meet demand. This upward trend highlights two critical realities:

- Engagement to reach Kent's Carers are working as Carers are increasingly aware of the importance of respite in sustaining their role.
- Current provision is insufficient to meet the growing need, leaving many carers without the support they urgently require.

Over 23% of our referrals come directly from Carers, family members, or friends. This direct engagement gives us the opportunity to understand each family's unique situation right from the first point of contact. It ensures that Carers feel heard, supported, and guided at the very moment they reach out for help.

Our specialist team provides high-quality information and guidance, drawing on their skills to recognise when a family's needs may escalate. By identifying these risks early, we can act quickly to prevent Carers and those they support from entering a crisis situation. This proactive approach reduces the likelihood of emergency interventions and helps families remain stable and resilient.

For those who would benefit from our services, the team takes time to explain the full range of support options available. Where appropriate, they make onward referrals to other trusted services, ensuring families receive a joined-up package of care that meets their needs holistically. In addition:

- Carers gain confidence knowing their concerns are taken seriously from the outset.
- Families receive timely, personalised guidance that prevents small challenges from becoming overwhelming.
- The wider health and social care system benefits, as early support reduces demand for crisis interventions and costly statutory services.

Between April 2024 and March 2025, 1,390 carers benefited from a short break. These breaks not only gave carers valuable time to rest and recharge but also provided meaningful and supportive visits for 1,390 people receiving care. Altogether, this represents a minimum of 2,780 individuals who directly benefited from the short breaks service during the year.

In total, the service delivered 87,683 hours of replacement care, ensuring carers could step away with confidence while their loved ones continued to receive high-quality support.

Trustees' Report (continued)
For the Year Ended 31 March 2025

Health Appointments

The latest version of the State of Caring report is the State of Caring 2025, published by Carers UK in October–November 2025. It is the UK's most comprehensive annual survey into the lives and experiences of unpaid carers, with over 10,500 carers taking part.

Never has it been more important for Carers to take care of their wellbeing as life pressures take their toll emotionally, physically and financially. The above report states:

- 42% reported their physical health has worsened.
- 20% experienced an injury due to caring.
- 74% said they feel stressed or anxious, with some reporting panic attacks or sleep difficulties

For Carers, prioritising their own health and attending medical appointments is often extremely difficult, particularly when the person they care for cannot be left alone. Without support, many Carers miss GP consultations, outpatient appointments, or treatment sessions, placing their own wellbeing at risk and increasing the likelihood of future crisis intervention.

Our Health Appointment service provides a practical solution. By arranging replacement care, we enable Carers to attend essential appointments with confidence that their loved one is safe and supported. Carers who already receive a short break from Crossroads frequently use this time to plan their own health care, knowing that a trusted Carer Support Worker will be present. Importantly, this service is available to any Carer, not just those accessing short breaks, and can be booked in advance to ensure reliability.

'I had been sent a kit to test for bowel cancer as part of a screening programme, I put it on the side and left it there. A few months later I realised I was bloated and uncomfortable and my toilet habits had changed; my mind went back to the test with dread. I called my GP who asked me to go to the surgery – I explained I couldn't leave my wife alone as she is confined to bed and extremely anxious. I was given a number to call, I spoke to the kindest, and most understanding person who said they'd send someone to stay with my wife for me to be able to go to the GP. It all happened very quickly after that, a terrifying diagnosis of late-stage cancer needing immediate treatment which went on for months. Our grown-up children all live a long way away now, living their own lives and I felt a great responsibility for getting treated so I could still care for my wife when really I needed care myself. Crossroads was there for me and my wife who really enjoyed the different company. I met a nice chap who used to drive me to my appointments as I wasn't safe on the road anymore, he volunteers to help people like me. I am so grateful to have this chance to get everything in order, for myself and my wife so my family do not have to think about it when we've gone.'

This service is funded by the ICB under the health element of our contract and this year supported 650 different Carers to attend their appointments, providing over 3,951 hours of replacement care.

Urgent Care (Formally known as the Crisis Service)

Many Carers lack a support network to turn to in an emergency or when they simply cannot cope alone. This leaves both the Carer and the person they care for at risk. Our Urgent Care Team provides round-the-clock support, stepping in 24/7 to take over the caring role when a Carer is unwell or in crisis. This prevents unnecessary hospital admissions or care placements, ensuring families receive the essential help they need at home.

Each situation is assessed individually by our experienced team, who deliver a tailored response that considers the needs of the Carer, the person receiving care, and—where appropriate—the wider family. Support is provided at the moment it is most needed, while longer-term solutions are explored or until the immediate crisis is resolved.

Between April 2024 and March 2025, the Urgent Care Team delivered 21,652 hours of support, including 13,303 hours of waking nights and weekend care for 1,218 Carers. This service was a lifeline for families caring for someone at the end of life, for Carers struggling due to the changing health of their loved one, and for Carers who became ill themselves and were unable to provide the care needed to keep their loved one safely at home during their illness or hospital stay.

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Trustees' Report (continued)
For the Year Ended 31 March 2025

'I left home to get milk and the papers like I do most days of the week, leaving my wife alone for the 20 minutes it takes me to get to the shop, have a quick chat and return. On my way back I must have been more distracted than usual and crossed the road without checking. I was hit by a cyclist and ended up being taken to hospital by ambulance. I was besides myself with worry for my wife, the crew said they could get help to go to my home to be with her whilst I was getting checked out. They rang Crossroads Urgent Care and a support worker was with her within the hour reassuring her and keeping in touch with me. I needed x-rays which discovered broken ribs, foot and soft tissue damage, bad luck for me. By the time I had seen the correct teams, had a boot fitted and was discharged, I had been away from home for 15 hours. Having Crossroads support meant my wife didn't need to join me in A&E, she would never have coped'.

Dementia Outreach, COGS & Hub Clubs

Our COGS clubs in West Kent continue to offer a safe, welcoming, and stimulating environment for people living with mild to moderate dementia. Each session is grounded in the principles of Cognitive Therapy and includes engaging activities such as current affairs discussions, music, and movement, delivered in small groups. The feedback from carers is consistently positive—these clubs not only give them valuable time for themselves, but also provide meaningful, enjoyable experiences for the person they care for.

Building on the success of COGS, we established Hub Clubs at our Maidstone office to extend this model to carers of people with conditions other than dementia. For example, conditions such as Parkinson's can present in similar ways, and carers have welcomed the opportunity to access a safe, structured activity club for their loved ones while they benefit from a longer break.

Across Kent, six clubs run regularly, each providing carers with up to five hours of respite. Meanwhile, those attending enjoy days filled with appropriate activities, companionship, and plenty of fun—making these clubs a lifeline for families

Macmillan Crossroads Volunteer Service Kent & Medway

For over 12 years, Crossroads Care Kent has partnered with Macmillan Cancer Support to deliver a volunteer support service for people living with cancer and those who care for them. Volunteers are recruited with robust safeguarding processes, including DBS checks and training, before being carefully matched with individuals or families in need of practical and emotional support along their cancer journey.

The support offered is wide-ranging: from help with household or garden tasks to the companionship of a friendly volunteer visitor, available either face-to-face or by phone.

Our Volunteer Coordinators are skilled assessors who use the Macmillan electronic Holistic Needs Assessment toolkit (eHNA), ensuring patients and Carers only need to share their story once. Following this assessment, each client receives a personalised 12-week action plan designed to build resilience and provide support in line with Macmillan's whole-journey approach to cancer care. This vital project is now entering the final year of its three-year funding cycle.

In partnership with the Kent and Medway Cancer Alliance (KMCA), we significantly expanded our Carers Counselling service in 2023/24, focusing on carers of people living with or affected by cancer. When the service first launched in 2017, we had just one counsellor in training. By 2023/24, thanks to KMCA funding, we were able to recruit 40 counsellors in training, dramatically increasing capacity.

As the KMCA funding was time-limited, we have since adjusted to 30 counsellors in training, balancing the cost of delivery with the ongoing demand for this vital service.

Crossroads Care Kent's partnership work has created a lifeline of practical, emotional, and counselling support for cancer patients and Carers. The challenge now is sustaining these services beyond the current funding cycle to ensure families continue to receive the help they need.

During the year over 138 trained, supervised volunteers gave their time freely to provide a tailored service providing practical, emotional and companionship support, along with information, guidance, and Carers counselling, helping over 320 people living with cancer.

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Trustees' Report (continued)
For the Year Ended 31 March 2025

Macmillan Crossroads Volunteers:

'I have loved volunteering with you, and I am grateful that I was always able to pass on concerns and that they were dealt with as soon as possible. I also liked that I received phone calls to check in on how I was and to see how I was coping with volunteering. Thank you!!'

'I absolutely love what I do, I wish I could do more'

Macmillan Crossroads Clients:

'My brother thoroughly enjoys his Monday visits from your volunteer; it makes him feel that he is not alone whilst going through his treatment. He makes a real difference to his life.'

'I would just like to say that the service your drivers have given me has been perfect, I include staff in the office there, they could not be faulted. I don't think I would have got this far in my treatment without the support from the Crossroad drivers and staff'

Counselling Client:

'A very positive counselling experience. The 12 week course offered a good amount of time to explore some issues/struggles I brought on a weekly basis. Following completion, I feel in a much stronger, emotional place within myself. The experience has helped me develop and notice resilience and will help me cope better in my caring role going forward. Thank you for giving me the opportunity to access this very much needed service.'

Volunteers are at the heart of our work. They bring with them a wide range of skills, experiences, and perspectives that enrich and strengthen everything we do. Their contributions enhance the quality of our services, extend our reach, and ensure we can provide meaningful support to those who need it most. In return, volunteering offers individuals a deep sense of personal satisfaction, knowing they are making a tangible difference in people's lives. For some, it also provides valuable experience and a pathway into employment, helping them to build confidence, develop new skills, and open doors to future opportunities.

Carers Café and Social events

Throughout the year, our 4 social cafés have continued to thrive. Carers are warmly welcomed and encouraged to bring along the person they care for should they wish. Each café offers a mix of activities and quizzes, alongside the opportunity to relax, share experiences, and talk openly about the challenges of caring.

We also invite guest speakers to attend, providing carers with valuable information about their rights, entitlements, and the support available to them. These cafés have become a vital space for connection, learning, and respite.

Young Carers

Our Young Carers project was historically sustained by a variety of funding streams. Crossroads was no longer eligible for funding from Children in Need and therefore funding to support this project has significantly declined. There have been a small number of grants and donations, but this project has for the most part been directly funded by Crossroads at a cost of around £12,000 per month. We have a small staff team who work hard with volunteers and sessional workers to run regular group clubs in Maidstone and Sittingbourne, as well as a comprehensive programme of activities for children during school holidays. The Ashford group closed in August 24 and a new Ditton group opened in September 24 – this was as a result of meeting the needs of young carers in terms of referrals. These summer activity days were changed during the summer of 24 to ensure inclusivity for all Young Carers, to ensure safeguarding was paramount and to reduce costs, particularly coach travel. Activities included adventure trails, picnics, workshops, water sports, gocarting, bowling and trips to the cinema. The highlight of the year for our Young Carers was, as always, the Young Carers festival which was enjoyed by everyone.

362 children were supported during the year 2024-2025. 103 new young Carers being referred, assessed and starting with Crossroads Young Carers. These figures are slightly lower than 2023/2024, but still a significant increase in comparison to the 5 years prior to that (excluding COVID).

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2025

Funding

Crossroads continues to be funded by KCC for the short breaks and emergency care contracts procured in 2018. Kent County Council had initially announced that they would initiate the procurement process towards the end of 2024 for both Carers Short Breaks and the Carers Navigation services which are provided by 3 other organisations across Kent and Medway. There has been significant delays to the procurement, with new timeframes issued. Kent County Council have stated that the procurement process will now commence in summer 25 and the new contracts commencing April 26. We are now aware that the current contract will change and Kent will be in 2 lots – East Kent in lot 1 and West Kent including Swale in lot 2.

Strategic planning is already underway to prepare Crossroads Care Kent to make the best decision we can to support Kent's unpaid Carers.

West Kent ICB End of Life

This service is funded by West Kent ICB to support Carers who are caring for a loved one in the last 12 months of their life. Dealing with the news that someone you care for is nearing the end of their life is an enormously difficult time for Carers and we are grateful to the ICB for grant funding us to provide additional support, including waking night support.

Social Value and Charitable Objectives

Crossroads as a charity retains its values of supporting Carers and beneficiaries of all ages. As a large charity, with around 156 staff and 155 volunteers (including volunteer trainee counsellors), Crossroads works hard to [EV4.1] maintain and deliver a wide range of different types of support for all Carers and beneficiaries, 85% of all our income is spent on supporting general charitable purposes and only 15% on overheads.

Our Board consists of 1 Chair and 7 skilled and experienced Trustees, who provide strategic governance and support to the senior management team and collectively hold responsibility for ensuring the charity meets its charitable objectives and contractual requirements. They are committed to ensuring the sustainability of our charitable services and projects, such as our Young Carers clubs, Carers social activities, COGS clubs and counselling, as well as the development of new and innovative services.

Crossroads Care Kent aiming to be the provider of choice – Supporting the Kent Community

As a charitable organisation employing around 156 staff we monitor against a number of factors to ensure best value, such as:

- variety of flexible contracts provide additional resources without embedded costs.
- locally situated, highly trained staff available across all contracts.
- calls allocated to nearest support worker, minimising delays and travel costs
- county referral communication hub reducing costs and avoiding duplication.
- integrated services, enabling seamless access to a variety of support for Carers of all ages
- high staff retention minimising recruitment costs*.
- re-invested of any surplus in service improvement
- wide range of Volunteer opportunities
- ensuring that as well as financial we identify non-financial rewards as part of our staff support offer.

Crossroads Care Kent invests in planned workforce development and actively promotes the status of care work as a profession. There is a highly skilled, experienced and qualified staff team in place, and the organisation has a good record of retention of experienced colleagues, with a consistently low staff turnover. For year end March 2025 this was 14%, which is lower than average UK or sector averages.

Our Care Managers and HR offer a listening supportive ear to care support staff, being lone workers support staff do appreciate that additional layer of wellbeing support on offer personally, for health and wellbeing, and professionally. There is always someone on the end of the phone for lone workers whether during normal working hours or out of hours. There is a comprehensive induction programme in place, compliance checks, training, mentoring and shadowing to fully support new recruits before they lone work.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2025

The most recent confidential full organisation anonymous staff survey was carried out in June 2025. It was evident from feedback that staff continue to feel very well supported, respected and valued by the organisation, and get great job satisfaction from supporting the Carers and families. Comments included such as *"I feel honoured and privileged to work for such a wonderful organisation"* and *"I always feel supported, trusted and valued"*. Regular surveys will continue to be undertaken. In the meantime, ongoing supervision, appraisal, monitoring and feedback gathering continues to provide us with valued input from our staff. When people do leave, we ask for feedback so that we can continually improve, with examples such as the following from exit interviews in this period: *"Crossroads is a wonderful organisation that deserves more recognition for the amazing work they have done and continue to do."* and *"Crossroads has been a great place to work, with a friendly and kind atmosphere."*

CARERS TRUST

Crossroads Care Kent remains a Network Partner of Carers Trust, a national charity which supports Crossroads Care scheme members by providing safe policies and procedures, access to information and advice, operational support tools and many forms of support.

Carers Trust works to improve support and services as well as recognition for anyone living with the challenges of caring, unpaid, for a family member or friend who is ill, frail, disabled or has mental health or addiction problems. With network Partners, they aim to ensure that information, advice, and practical support are available to all Carers across the UK.

Carers Trust's Network Partners are made up of a unique network of independently managed Carers' charities, the majority of which are based in UK. The shared vision for Carers is to make sure that information, advice, and practical support are available to all Carers across the UK.

Crossroads Care Kent is an autonomous charity, carrying full legal responsibility for its own management, services, and finances.

Carers Trust advises on service development and supports schemes to provide Carer services that meet national and local initiatives and drivers within a framework of legislation and good practice. The terms and conditions of Crossroads Care Kent membership of the Trust are annually reviewed to reflect this.

INCOME AND EXPENDITURE

The total income for the year amounted to £4,281,254 of which £3,783,101 was generated from charitable activities including grants and contracts and £506,863 was derived from other sources, legacies, namely investments, donations and other trading activities.

Total expenditure of Crossroads Care Kent in 2024/2025 was £3,770,948 a decrease of £319,245. The overall result for the year was a surplus of £510,306 comparing to the deficit of £89,933 for 2024.

The average number of staff employed by Crossroads Care Kent during the year was 155.5, a decrease from 168.5 for 23/24.

Net assets at 31 March 2025

Crossroads Care Kent net assets at 31 March 2025 was £2,915,913. This represents a increase of £510,306 compared with the net assets at 31 March 2024.

Financial strategy and reserves

The charity's financial strategy is guided by its policies on expenditure and reserves. The Crossroads Care Kent policy on expenditure is to ensure that it has sufficient resources to meet its charitable objectives over the medium term. The charity generates money from a variety of activities that support or are complementary to its core purpose and make best use of its assets.

**Crossroads Care Kent
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**Trustees' Report (continued)
For the Year Ended 31 March 2025**

In agreeing the level of resources, Trustees are mindful of their responsibility for the stewardship of the charities long-term mission. Trustees take a risk-based approach, which aims to balance the ambition in meeting its charitable objectives; its ability to generate income; and its capacity to spend now and in the future.

The Crossroads Care Kent total reserves at 31 March 2025 was £2,915,913. As set out in note 17 to the accounts, £200,032 of this represents restricted funds, £1,024,628 of designated funds and the remaining £1,691,253 represents unrestricted funds.

DEVELOPMENTS SINCE 1st APRIL 2025

FUNDING FROM KENT COUNTY COUNCIL (KCC) & KENT & KENT AND MEDWAY INTEGRATED CARE BOARD (ICB)

The financial challenges faced by Kent County Council have been widely publicised and the messaging has been clear that the Council will need to make difficult decisions, in order to provide services for all of Kent's residents.

There will remain the statutory requirement to provide services in order to fulfil the terms of the 2014 Care Act, and short breaks are a significant part of this offer. The new contracts anticipated for April 26 have so far indicated that they will be looking beyond the traditional break types to fulfil the terms of the Care Act. This potentially will bring about innovation and a new delivery model for Crossroads, if the contracts are awarded. There is also likely to be a need to demonstrate efficiency savings from a financial perspective and to ensure best use of public funds.

Trustees and Senior Managers have continued to liaise with senior health and social care leaders to press upon them the importance of this valuable service for Carers and to highlight the risks to the organisation should funding not be renewed in future.

Crossroads funding is now secure until March 2026 for our Short Breaks, Health Appointments and Carers Crisis support services. Crossroads is currently in the tender process for the new Kent Carer's contracts.

FORWARD LOOKING STATEMENTS

Whilst the organisation is of course relieved to receive an additional one years' funding, it is difficult to sustain the level of clients we support using paid care staff in these times of increasing wages and business expenses without heavy subsidies being released from our reserves to do so at the same volume.

There has been no increase in the amount of funding received since 2018 whilst minimum wages, compulsory pension contributions, on costs and increased regulatory costs have increased significantly, meaning that a planned and measured release from our reserves over the last 3 years has been necessary to remain viable to date.

We are now aware that the current contract will change and Kent will be in 2 Lots – East Kent in Lot 1 and West Kent, including Swale in Lot 2.

It is essential that the organisation takes the necessary actions now to ensure Crossroads' sustainability and to remain viable and fit for purpose when the next Short Breaks contract is finally published, which is expected in the Summer of 2025. We need to take steps to reduce the level of service provision that we currently provide to match the income we receive from the Direct Award contract, so that our deficit does not increase through continued subsidisation of the KCC contract. Unfortunately, this will mean staff reductions and reducing the number of care hours that we deliver in 2025/2026, to allow sustainability and fall in line with financial provision and contractual requirements. It is anticipated that by the end of the next financial year, we will have achieved and stabilised the necessary reduction in headcount to meet, but not exceed, our contractual requirements in service levels. This work continues to bring finances in line with the targets set and further required actions have been identified for the forthcoming financial year of 2025/2026.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2025

PUBLIC BENEFIT

The Trustees have a responsibility to report on how the aims of the charity are carried out for public benefit through the activities undertaken by the charity.

This report sets out the activities of the scheme using both narrative and statistics to evidence that these aims are being met and that the charity is operating for public benefit.

The Directors and Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission.

RESERVES AND RISK REVIEW RISK FACTORS

The Board is responsible for undertaking regular reviews of any major internal or external risk factors associated with running a Charity. There are currently several risks to which Crossroads Care Kent is exposed:

1. Reliance on publicly funded entities, such as Local Authorities and the NHS. Any material reduction or loss of grant revenue could adversely impact Crossroads Care Kent's business.
2. Crossroads Care Kent operates in a highly regulated business and care environment; failure to comply with regulations could lead to substantial penalties, and de-registration.
3. Failure to accurately predict and provide for future cost increases, or to overestimate its ability efficiently to deliver services that it contracts to provide, could affect its capability to deliver services.
4. Current systems and databases not fully supporting an evidence-based approach required for contract management and bidding and grant purposes
5. Increasing competition with other for-profit and not-for-profit entities for contracts as funding continues to decline.
6. The ability to attract, retain and train experienced and/or qualified staff, managers, Trustees and other volunteers required to deliver a quality service
7. Loss of expertise, experience and resources as a result of the financial restructure impacting on day-to-day operations
8. Challenges in accessing grants and fundraising due to annual income

STATEMENT OF RISK ASSESSMENT

The Trustees have a duty to take all reasonable steps to assess and manage risks to their charity's activities, beneficiaries, property, work, or reputation. A Risk Register control system of all risks including financial and operational is in place to monitor internal risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the financial control procedures approved by the Trustees.

These procedures are periodically reviewed to ensure they meet the needs of the charity.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2025

Reserves Policy

Reserves are held in order to provide working capital and to cover unplanned emergency expenditure. Most of our reserves are held in unrestricted reserves and designated funds to cover cost for redundancies and purchase of larger premises. Trustees believe that given ongoing needs of our organisation, it is essential to consider what would happen were income to fall.

Restricted funds comprise funds which are to be used in accordance with specific restrictions imposed by the donors of the funds. Generally, restrictions relate to the work committed under specific grants received in the previous years.

Designated funds are as follows:

Designated funds are as follows: Our designated funds which are set aside by trustees' total £1,024,628 including £250,000 to support the potential relocation of both offices to one central site or to meet the organisation's short and long term accommodation needs in the event that one or both offices are required to find alternative suitable accommodation. Our accommodation in both East and West Kent is stable at present with suitable premises rented from external landlords. However, the Trustees consider it prudent to continue to designate this fund for the foreseeable future. In addition, reserves of £494,628 are also designated to cover the costs of declaring all staff redundant in the event of the charity being wound up or the loss of contracts. The other designation of £280,000 relates to the commitment we make to our clients providing future respite, emergency, and palliative care in the event of restricted income being withdrawn. General Funds represent free reserves and is held in recognition of the risks (and opportunities) that may impact on the operation of the charity itself. The overarching principle applied when calculating the optimal level of unrestricted reserves, is that should funding come to an end, sufficient time is available to: - find replacement income; and or to - find alternative organisations to provide necessary service; and or to - smoothly close part of the services down. Based on this principle the Trustees have decided to hold 2 months of Care Support Workers and staff associated costs, 4 months of programme costs and urgent care team costs and 6 months of anticipated fixed (non-recovery Running Costs) of the charity in unrestricted reserves. This sets the requirement at £850,000.

Pay Policy Introduction

This policy sets out the principles upon which the Trustees of Crossroads Care Kent make decisions about staff salary.

Principles

The following pay principles are applied:

- salaries will be reviewed annually and benchmarked when necessary, against suitable employers
- salaries must be affordable given the financial performance of the charity
- salaries will recognise appropriate regional differences

Policy Statement

Crossroads Care Kent seeks to ensure that its remuneration policy and practices are compatible with effective risk management. This is done by embedding the following principles into its Pay Policy:

- remuneration is compatible with the risk management and risk tolerance of the charity
- remuneration supports the charity's strategy, objectives, values, and long-term interests
- employees in control functions have appropriate authority and are remunerated adequately in accordance with their functions; and
- the board of Trustees approves and reviews annually the general principles of the remuneration policy.

This policy aims to attract and retain people with the right mix of skills and experience who share the charity's values and are prepared to work together as a team.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2025

Scope

This policy applies to all employees of Crossroads Care Kent. It is owned by the Trustees. Its content and any amendments are subject to approval by the Trustees. The policy will be reviewed annually by the Board of Trustees.

Benchmarking

Crossroads Care Kent needs to be able to attract and retain suitable individuals. The need for appropriate levels of remuneration must be considered. A job evaluation scheme would be disproportionate to the size of Crossroads Care Kent. Therefore, should the need for benchmarking occur Crossroads Care Kent will consider pay across charities and not-for-profit organisations within the Kent area. It will aim to benchmark its salaries at the median after making allowance for other benefits that are included within a role, it will always meet and where possible pay above the National Minimum Wage with the provision of affordability at the time of NMW increase.

Salary process and recommendations for salary awards

The Trustees maintain oversight and control over Crossroads Care Kent's salaries to ensure pay levels remain appropriate. The approach adopted comprises:

- The Chief Executive is responsible for making recommendations to the Board of Trustees.
- The Chief Executive has authority to make decisions around salary adjustments necessary to meet operational need within overall agreed budget.
- A recommendation on whether to make an annual pay increase will be made by the Chief Executive Officer when they consider the next financial year's estimates and the performance of an employee. Different levels of increase may be awarded to different staff if felt appropriate by the Chief Executive Officer.
- Employees will receive written notification of any salary awards made to them.

Anyone who is subject to formal action arising from poor performance or conduct will not receive a pay increase until their performance is deemed satisfactory by their line manager.

Employee Benefits

Crossroads Care Kent offers the following employee benefits in addition to salary:

- 28 days annual leave including bank holidays per calendar year. This is adjusted "pro-rata" the first and last year of employment and as appropriate for part-time staff. An additional 3 days annual leave is available for staff serving 3 years or more.
- Occupational sick pay is offered in addition to Statutory Sick Pay for all personnel in the organisation.
- Staff are automatically enrolled into the organisations auto enrolment pension provider when reaching the eligibility criteria.
- Access to health insurance through payroll
- Staff counselling
- Enhanced training and progression opportunities
- Medical leave allowed for pre-planned and evidenced medical appointments
- Referral bonus
- Recognition rewards
- Staff savings club
- Flexible working options

Crossroads Care Kent carries a variety of insurance policies including, among others, property and material damage, business interruption, employer's liability, public liability, directors and officers liability and medical malpractice. Crossroads Care Kent maintains insurance coverage that is of the type that is customary for a business of the nature and size of Crossroads Care Kent.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2025

LEGAL PROCEEDINGS

In the normal course of its business, Crossroads Care Kent is subject to national and local regulatory scrutiny, supervision, and control. At the date of this annual report, to the best of Crossroads Care Kent knowledge, after due inquiry, there were no exceptional events, claims or litigation which have had or are likely to have a material adverse impact on Crossroads Care Kent business activities, results of operations or financial condition.

The Trustees of Crossroads Care Kent declare that no serious incident has taken place during the year which should have been reported to the Charity Commission.

QUALITY ASSURANCE

Crossroads Care Kent is focused on providing services that achieve high quality and service user satisfaction. The scheme has consistently maintained the high quality of work demanded by the sector and the Care Quality Commission which publicly regulates social care providers and facilities in England.

CARE QUALITY COMMISSION

The Care Quality Commission announced a new strategy which will bring all health and social care providers under one single framework to provide more consistency across services. This was scheduled to start in the Autumn of 2023. We continue to work with the CQC providing information about our work through desk top reviews and conversations with inspectors to ensure compliance. CQC use this information to evaluate our ratings annually, which remain GOOD across the board. Information to this effect will be posted on our CQC's website to inform the public of this outcome.

Links to our latest CQC reports are available on our website: www.crossroadskent.org

Marnie Enever, Operations Director was appointed Registered Manager in March 2025.

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

The trustees (who are also the directors of Crossroads Care Kent for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2025

DISCLOSURE OF INFORMATION TO AUDITORS

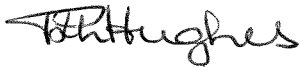
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as the trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware; and
- that Trustees have taken all steps that they ought to have taken to make themselves aware of
- any relevant information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6 October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the company on 6 October 2025.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Patricia Hughes

Date: 19/12/2025

Crossroads Care Kent
(A Company Limited by Guarantee)

Independent Auditors' Report to the Members of Crossroads Care Kent

Opinion

We have audited the financial statements of Crossroads Care Kent (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Crossroads Care Kent
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Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Crossroads Care Kent
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Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety, Care Quality Commission inspection reports, and fundraising practices) and fraud, and review of the reports made by management; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Identifying and testing journal entries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Crossroads Care Kent
(A Company Limited by Guarantee)**

Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves Audit LLP

Samantha Rouse FCCA DChA (Senior Statutory Auditor)

for and on behalf of

Kreston Reeves Audit LLP

Statutory Auditor

Canterbury

Date: 23 December 2025

Crossroads Care Kent
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	6,146	447,473	453,619	158,511
Charitable activities	5	543,079	3,240,022	3,783,101	3,798,650
Investments	6	-	44,534	44,534	42,219
Other income		-	-	-	880
Total Income		549,225	3,732,029	4,281,254	4,000,260
Expenditure on:					
Charitable activities	7	660,176	3,110,772	3,770,948	4,090,193
Total expenditure	7	660,176	3,110,772	3,770,948	4,090,193
Net (expenditure)/income		(110,951)	621,257	510,306	(89,933)
Transfers between funds	16	(19,275)	19,275	-	-
Net movement in funds		(130,226)	640,532	510,306	(89,933)
Reconciliation of funds:					
Total funds brought forward		330,258	2,075,349	2,405,607	2,495,540
Net movement in funds		(130,226)	640,532	510,306	(89,933)
Total funds carried forward		200,032	2,715,881	2,915,913	2,405,607

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 27 to 44 form part of these financial statements.

Crossroads Care Kent
(A Company Limited by Guarantee)
Registered number: 03694575

Balance Sheet
As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	3,249	1,562
		<u>3,249</u>	<u>1,562</u>
Current assets			
Debtors	12	959,561	577,927
Investments	13	-	350,000
Cash at bank and in hand		2,243,701	1,761,268
		<u>3,203,262</u>	<u>2,689,195</u>
Creditors: amounts falling due within one year	14	(270,598)	(265,150)
		<u>2,932,664</u>	<u>2,424,045</u>
Net current assets		<u>2,932,664</u>	<u>2,424,045</u>
Total assets less current liabilities		<u>2,935,913</u>	<u>2,425,607</u>
Provisions for liabilities	15	(20,000)	(20,000)
Total net assets		<u><u>2,915,913</u></u>	<u><u>2,405,607</u></u>
Charity funds			
Restricted funds	16	200,032	330,258
Unrestricted funds	16	2,715,881	2,075,349
Total funds		<u><u>2,915,913</u></u>	<u><u>2,405,607</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Patricia Hughes

Date: 19/12/2025

The notes on pages 27 to 44 form part of these financial statements.

Crossroads Care Kent
(A Company Limited by Guarantee)

Statement of Cash Flows
For the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	19	92,966	(727,222)
Cash flows from investing activities			
Dividends, interests and rents from investments		44,534	42,219
Purchase of tangible fixed assets		(5,067)	-
Proceeds from sale of investments		350,000	-
Net cash provided by investing activities		389,467	42,219
Change in cash and cash equivalents in the year		482,433	(685,003)
Cash and cash equivalents at the beginning of the year		1,761,268	2,446,271
Cash and cash equivalents at the end of the year	20	2,243,701	1,761,268

The notes on pages 27 to 44 form part of these financial statements

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

1. General information

Crossroads Care Kent is a charity (company number: 03694575), limited by guarantee, incorporated in England and Wales.

The charity's registered office is 170 Tonbridge Road, Wateringbury, Maidstone, Kent, ME18 5NS.

The charitable activities of the charity continues to be to provide trained care support workers to take over the Carer's role to give the Carer a short break on a regular basis.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS102, in accordance with the mandatory adoption of the triennial review for accounting periods beginning on or after 1 January 2019.

Crossroads Care Kent 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.

The charity's functional and presentational currency is in Pounds Sterling.

The charity's financial statements are presented to the nearest pound.

2.2 Going concern

The charity's main source of income is from its charitable objectives being the receipt of grants and donations to provide trained Carer support workers to take over the Carer's role to give the Carer a short break on a regular basis.

In order to meet its day to day working capital requirements the charity is dependent upon these grants and donations, the nature of which are primarily awarded on an annual basis.

The Trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

2.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

2. Accounting policies (continued)

2.4 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the Financial Statements
For the Year Ended 31 March 2025

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% Straight line
Computer equipment	-	25% Straight line

2.8 Investments

Current asset investments include cash or other short-term liquid investments with a short maturity of more than three months but less than one year, held for investment purposes.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or finance at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If the objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an assets carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Notes to the Financial Statements
For the Year Ended 31 March 2025

2. Accounting policies (continued)

2.13 Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which 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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

2. Accounting policies (continued)

3. Critical accounting estimates and areas of judgement

The preparation of the financial statements requires key management to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year. The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

The following judgements have had the most significant impact on the amounts recognised in the financial statements:

Lease commitments

The charity has entered into a range of lease commitments in respect of property. The classification of these leases as either financial or operating leases requires key management to consider whether the terms and conditions of each lease are such that the charity has acquired the risks and rewards associated with the ownership of the underlying assets.

The following are the company's key sources of estimation uncertainty:

Allocation of support costs

The charity allocates its support costs based upon the number of hours staff members have incurred between the charitable activities. This method is also used to allocate support costs between restricted and unrestricted funds.

Provisions

A provision has been made in relation to the dilapidations of the property. This can be seen at note 15.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

4. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	6,146	132,367	138,513	158,511
Legacies	-	215,106	215,106	-
Grants	-	100,000	100,000	-
Total 2025	6,146	447,473	453,619	158,511

5. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities - Provision of care services	543,079	3,240,022	3,783,101	3,798,650

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	44,534	44,534	42,219

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Provision of care services	3,353,786	341,632	3,695,418	4,007,172
Volcare	75,530	-	75,530	83,021
Total 2025	3,429,316	341,632	3,770,948	4,090,193

Analysis of direct costs

	Provision of care services 2025 £	Volcare 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	3,191,124	75,530	3,266,654	3,670,651
Staff training	19,277	-	19,277	11,188
Recruitment costs	690	-	690	32,463
Dartford Borough Council project activities	62,500	-	62,500	-
Macmillan project activities	37,494	-	37,494	22,571
COGS expenditure	21,372	-	21,372	14,670
Carers activities	161	-	161	1,222
Young Carers project activities	21,168	-	21,168	26,035
Total 2025	3,353,786	75,530	3,429,316	3,778,800

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of care services 2025 £	Total funds 2025 £	Total funds 2024 £
Depreciation	3,380	3,380	6,203
Rent	123,967	123,967	127,095
Gas, electricity and water	7,877	7,877	4,695
Telephone and postage	23,687	23,687	19,117
Computer costs	77,015	77,015	76,734
Repairs and maintenance	14,634	14,634	12,517
Insurance	21,734	21,734	22,007
Affiliation costs	11,839	11,839	11,275
Legal and professional fees	35,675	35,675	6,285
Consultancy fees	2,189	2,189	5,464
Bank charges	3,000	3,000	2,760
Incidental expenses	1,495	1,495	2,874
Fundraising and public relations	5,876	5,876	4,131
Bad debt write off	264	264	36
Audit fees	9,000	9,000	10,200
Total 2025	341,632	341,632	311,393

8. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,800	10,200

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

9. Staff costs

	2025 £	2024 £
Wages and salaries	3,003,573	3,396,066
Social security costs	210,490	209,610
Contribution to defined contribution pension schemes	52,591	64,975
	<u>3,266,654</u>	<u>3,670,651</u>

During the prior year £195,373 was paid in redundancy costs before the balance sheet date.

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>156</u>	<u>168</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	-
In the band £100,001 - £110,000	-	1
In the band £130,001 - £140,000	-	1

The Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. No Trustee received any remuneration during the year (2024: £Nil) and the total compensation paid to key management personnel amounted to £129,278 (2024: £339,497 including £94,471 of redundancy costs). These redundancy figures relate to former key management personnel, who left the organisation in December 2023.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £156).

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2024	31,417	105,284	136,701
Additions	693	4,374	5,067
At 31 March 2025	<u>32,110</u>	<u>109,658</u>	<u>141,768</u>
Depreciation			
At 1 April 2024	31,417	103,722	135,139
Charge for the year	173	3,207	3,380
At 31 March 2025	<u>31,590</u>	<u>106,929</u>	<u>138,519</u>
Net book value			
At 31 March 2025	<u>520</u>	<u>2,729</u>	<u>3,249</u>
At 31 March 2024	<u>-</u>	<u>1,562</u>	<u>1,562</u>

12. Debtors

	2025 £	2024 £
Trade debtors	752,944	515,198
Other debtors	-	3,225
Prepayments and accrued income	206,617	59,504
	<u>959,561</u>	<u>577,927</u>

13. Current asset investments

	2025 £	2024 £
Unlisted investments	-	350,000
	<u>-</u>	<u>350,000</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	21,951	9,220
Other taxation and social security	41,689	41,766
Pension fund loan payable	10,862	(8,030)
Other creditors	14,126	31,429
Accruals and deferred income	181,970	190,765
	270,598	265,150

15. Provisions

	Provisions
	£
At 1 April 2024	20,000
	20,000

Dilapidations

The charity is required by the terms of its rental agreement to replace all carpets in the premises at the end of the tenancy. The Trustees are of the opinion that £20,000 remains to be a realistic provision, and therefore there have been no movements of this balance in the current year.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Redundancy contingency	494,628	-	-	-	494,628
Relocation fund	250,000	-	-	-	250,000
Emergency care breaks	280,000	-	-	-	280,000
	<u>1,024,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,024,628</u>
General funds					
General Funds	1,050,721	3,732,029	(3,110,772)	19,275	1,691,253
	<u>1,050,721</u>	<u>3,732,029</u>	<u>(3,110,772)</u>	<u>19,275</u>	<u>1,691,253</u>
Total Unrestricted funds	<u>2,075,349</u>	<u>3,732,029</u>	<u>(3,110,772)</u>	<u>19,275</u>	<u>2,715,881</u>
Restricted funds					
Volcare	48,052	-	-	(48,052)	-
End of Life West Kent CCG	160,017	91,667	(91,987)	(42,530)	117,167
Young Carers	2,877	44,688	(130,080)	82,515	-
Macmillan Volunteer Service	108,104	412,870	(438,109)	-	82,865
KCC Enhanced Hospital Discharge	(475)	-	-	475	-
Hospital Discharge	11,683	-	-	(11,683)	-
	<u>330,258</u>	<u>549,225</u>	<u>(660,176)</u>	<u>(19,275)</u>	<u>200,032</u>
Total of funds	<u><u>2,405,607</u></u>	<u><u>4,281,254</u></u>	<u><u>(3,770,948)</u></u>	<u><u>-</u></u>	<u><u>2,915,913</u></u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Redundancy contingency	690,000	-	(195,372)	494,628
Relocation fund	250,000	-	-	250,000
Emergency care breaks	280,000	-	-	280,000
	<u>1,220,000</u>	<u>-</u>	<u>(195,372)</u>	<u>1,024,628</u>
General funds				
General Funds	1,090,091	3,385,858	(3,425,228)	1,050,721
	<u>1,090,091</u>	<u>3,385,858</u>	<u>(3,425,228)</u>	<u>1,050,721</u>
Total Unrestricted funds	<u>2,310,091</u>	<u>3,385,858</u>	<u>(3,620,600)</u>	<u>2,075,349</u>
Restricted funds				
Volcare	48,052	-	-	48,052
End of Life West Kent CCG	104,651	108,333	(52,967)	160,017
Young Carers	12,151	91,934	(101,208)	2,877
Macmillan Volunteer Service	21,070	399,985	(312,951)	108,104
KCC Enhanced Hospital Discharge	(475)	-	-	(475)
Hospital Discharge	-	14,150	(2,467)	11,683
	<u>185,449</u>	<u>614,402</u>	<u>(469,593)</u>	<u>330,258</u>
Total of funds	<u><u>2,495,540</u></u>	<u><u>4,000,260</u></u>	<u><u>(4,090,193)</u></u>	<u><u>2,405,607</u></u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2025

Transfer between funds

Volcare - the transfer of £48,052 to unrestricted funds represents excess income for this project for which Crossroads Care Kent has obtained permission to use for general purposes.

End of Life West Kent CCG - the transfer of £42,530 to unrestricted funds represents excess income for this project for which Crossroads Care Kent has obtained permission to use for general purposes.

Macmillan Volunteer Service - the transfer of £82,515 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

KCC Enhanced Hospital Discharge - the transfer of £475 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Hospital Discharge - the transfer of £11,683 to unrestricted funds represents excess income for this project for which Crossroads Care Kent has obtained permission to use for general purposes.

Purpose of designated funds

Redundancy contingency - This represents the Trustees' estimate of costs that may be incurred in the event of the charity ceasing to operate, such as rent, redundancy payments etc.

Relocation reserve - This represents funds set aside to seek larger premises as a capital asset in the next two years.

Emergency Care Breaks - This covers the cost of meeting any Carer's emergency need for respite for which no specific funding exists

Palliative Care Fund - This represents funds set aside should there ever be a need to taper off End of Life Project in the event of funding ceasing.

Committed Future Care - This represents the cost of future respite visits to which the charity is committed.

Care Replacement Fund - This represents funds to continue supporting clients whilst they source alternative care provision in the event of closure of the Charity.

Purposes of restricted funds

Volcare - This fund represents grants received in order to provide a bespoke home based respite service for Carers.

End of Life West Kent CCG - This fund represents monies received to specially help those with cancer.

Young Carers - This fund represents grants received in order to provide short breaks for Young Carers.

Macmillan Volunteer Service - This fund represents funding received for a Volunteer Befriending Service. This service provides volunteers to support people who have cancer.

KCC Enhanced Hospital Discharge - This fund represents funding received to provide care to those who are specifically COVID-19 positive.

Barclays - This fund represents monies received to provide post COVID-19 support to Carers across Kent.

Hospital Discharge - This fund represents monies received to provide successful discharge of a Carer or the person with care needs from one of the three main EKHUFT hospitals.

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2025

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	1,024,628	-	-	-	1,024,628
General funds	1,050,721	3,732,029	(3,110,772)	19,275	1,691,253
Restricted funds	330,258	549,225	(660,176)	(19,275)	200,032
	<u>2,405,607</u>	<u>4,281,254</u>	<u>(3,770,948)</u>	<u>-</u>	<u>2,915,913</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	1,220,000	-	(195,372)	1,024,628
General funds	1,090,091	3,385,858	(3,425,228)	1,050,721
Restricted funds	185,449	614,402	(469,593)	330,258
	<u>2,495,540</u>	<u>4,000,260</u>	<u>(4,090,193)</u>	<u>2,405,607</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	3,249	3,249
Current assets	233,742	2,969,520	3,203,262
Creditors due within one year	(33,710)	(236,888)	(270,598)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	<u>200,032</u>	<u>2,715,881</u>	<u>2,915,913</u>

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2025

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	1,562	1,562
Current assets	350,908	2,338,287	2,689,195
Creditors due within one year	(20,650)	(244,500)	(265,150)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	<u>330,258</u>	<u>2,075,349</u>	<u>2,405,607</u>

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>510,306</u>	<u>(89,933)</u>
Adjustments for:		
Depreciation charges	3,380	6,203
Dividends, interests and rents from investments	(44,534)	(42,219)
Increase in debtors	(381,634)	(194,149)
(Decrease)/Increase in creditors	5,448	(57,124)
Purchase of investment	-	(350,000)
Net cash provided by/(used in) operating activities	<u>92,966</u>	<u>(727,222)</u>

20. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	<u>2,243,701</u>	<u>1,761,268</u>
Total cash and cash equivalents	<u>2,243,701</u>	<u>1,761,268</u>

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2025

21. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	1,761,268	482,433	2,243,701
Debt due within 1 year	8,030	(18,892)	(10,862)
Liquid investments	350,000	(350,000)	-
	<u>2,119,298</u>	<u>113,541</u>	<u>2,232,839</u>

22. Pension commitments

The charity operates three defined contribution pension schemes. The assets of each scheme are held separately from those of the company in separate independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £52,591 (2024: £71,745). Contributions totalling £10,862 (2024: £5,449) were payable to the funds at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	179,796	198,396
Later than 1 year and not later than 5 years	106,947	286,743
	<u>286,743</u>	<u>485,139</u>

24. Related party transactions

There have been no related party transactions during the year, or during the previous financial year.

25. Controlling party

In the opinion of the Trustees, there is no controlling party.

CROSSROADS CARE KENT

England & Wales - Charity number 1073896

Accounts

Registered number: 03694575
Charity number: 1073896

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements
For the Year Ended 31 March 2024

Crossroads Care Kent
(A Company Limited by Guarantee)

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Crossroads Care Kent
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Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2024

Trustees	Denis Linfoot (resigned 26 July 2023) Patricia Hughes, Treasurer Susan Cliffe (resigned 18 October 2023) Deborah Ward Lynne Tindle Christopher Parkinson David Hall Richard Parsons, Chairman (resigned 28 February 2024) Rosemary Green, Chair (appointed 18 October 2023) Emma Vecchiolla (appointed 1 November 2023)
Company registered number	03694575
Charity registered number	1073896
Registered office	170 Tonbridge Road Wateringbury Maidstone Kent ME18 5NS
Company secretary	Lorraine Williamson (resigned 31 December 2023) Emma Vecchiolla (appointed 1 January 2024)
Chief executive officer	Irene Jeffrey (resigned 29 December 2023) Emma Vecchiolla (appointed 1 January 2024)
Independent auditors	Kreston Reeves LLP Chartered Accountants Statutory Auditor 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Royal Bank of Scotland 14 Rose Lane Canterbury Kent CT1 2ST Santander UK plc Bridle Road Bootle Merseyside L30 4GB COIF Charities 80 Cheapside London EC2V 6DZ

Crossroads Care Kent
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Chairman's statement
For the Year Ended 31 March 2024

The chair presents her statement for the year.

I write this report in the position of chair having joined the board at the end of 2023 and taking up the chair in 2024.

It has been another busy year for Crossroads full of both challenges and opportunities. We continue to offer much needed and highly valued services to carers across Kent. However, this is against a background of an ever-increasing financial challenge.

We received confirmation of ongoing funding from our major funder KCC but this is now on a fixed term (Spring 2025 tbc) basis. There has continued to be no financial uplift to the contract which has resulted in Crossroads having to review strategically how it can continue to provide high quality care and ensure ongoing financial viability for the future. As a result, this necessitated decisions regarding staffing levels together with exploration of innovative approaches to delivering high quality services to the very many carers who are in increasing need of support. Staff continued to be both professional in their roles and supportive to the aims of the organisation during these difficult transitions and the board is both very grateful to all for their efforts and inspired by their ongoing commitment to great care.

These transitions included significant changes to our senior leadership team. Together they have a wealth of experience, enthusiasm and expertise and are working collaboratively to ensure continued provision of critical support for carers.

We have been committed to delivering our strategic objectives set out for the year while needing to be agile in our approach to achievement of them.

We have continued to deliver our core services within the financial constraints whilst taking opportunities to review operational delivery to ensure we deliver care as effectively as possible while responding to as many carers in need as possible.

We continue to engage in discussions regarding future funding processes while exploring potential new sources of income and maximising efficiencies.

We amplify the voice of carers not least through our relationships with relevant local organisations and have sought opportunities for effective partnership working where it can contribute to best outcomes for carers.

Our partnership with Macmillan Cancer Support enabled us to be successful in receiving funding from Kent and Medway cancer alliance to expand the service both in shape and volume and we are grateful for the support.

We are indebted to the very many and an increasing number of volunteers who support us in all of our work which we would be unable to do without them.

Looking forward, we remain steadfast in a commitment to both championing and delivering support to carers and will explore all options to enable that.

I would once again like to thank all staff and volunteers for their unwavering commitment. Thanks, must also go to the board for all efforts but also for warmly welcoming me to the organisation.



Rosemary Green

Date: 09/12/2024

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2024

In accordance with the Companies Act, the directors present their report and the audited financial statements of the Company for the year ended 31st March 2024. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charities governing document and the provisions of the Statement of Recommended Practice Accounting (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT LEGAL AND ADMINISTRATIVE INFORMATION

The full name under which the Charity is registered is CROSSROADS CARE KENT Constitution and governing documents.

The Charity is a company limited by guarantee and does not have share capital. It was incorporated on 19 September 2002. Its governing documents are its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

The company is potentially exempt from tax on its charitable activities under the provisions of the Finance Act 2010.

It is a charity registered with the Charity Commission under the provisions of the Charities Act 2011, the area of benefit being the county of Kent.

ORGANISATIONAL STRUCTURE

The policies reviewed and amended where necessary and agreed by the Trustees during the year were carried out by its staff who were, as at year end March 2024: Chief Executive Officer, Emma Vecchiolla; Operations Director, Marnie Enever; Finance Manager, Shelley Clark; HR Manager, Melanie Turner; Senior Care Managers: Hayley Last, Emily McGowan; Care Managers: Leanne Clark Page, Viv Harper, Kim Springett, Sheila Davies, Sara Gatfield, Gregory Ireland; Project Managers Claire Battersby, Claire Overal.

118 carer support workers were provided with training as required, to ensure compliance with the latest policies and procedures. At the year end date March 24, there were 155 staff in place, made up of 118 carer support workers and 37 office/ project staff.

A scheme of delegation is in place and the responsibility for day-to-day operations management, and for ensuring that the charity delivers the services specified, rests with the Chief Executive Officer.

THE ROLE OF THE CHARITY TRUSTEES

During the year 2023-2024 the scheme's Trustees met 7 times and received regular briefings relating to the organisation, activities, policies and employment matters needed to provide overarching governance to the scheme.

The Board of Trustees ensured that the Scheme pursued the aims and objectives set out in its governing documents and that the scheme's assets have been used exclusively for those aims.

We strive to ensure that the needs of the organisation are appropriately reflected through the diversity of the trustee body, which is made up of committed individuals who have a good mixture of traditional business skills, experience in the voluntary sector and of caring. They give their time voluntarily and do not receive any remuneration for their time and input to the scheme. This support and commitment is much appreciated and valued by staff, Carers and other stakeholders involved in Crossroads Care Kent.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2024

With a new Chair of Trustees and a new CEO in place, Rosemary Green and Emma Vecchiolla have met on a weekly basis to ensure as smooth a transition as possible, to familiarise themselves with all Crossroads business, to review the service and to set strategies for 24/25. They have been fully in place since the last financial quarter of 23/24.

MEMBERSHIP OF CROSSROADS CARE KENT

Membership of Crossroads Care Kent is open to the public and membership is not a requirement to become a beneficiary of the service. The Trustees may, at their discretion, admit to voting membership individuals and organisations, who or which support the objects of the company, on payment of the appropriate annual subscription for the time being in force. The Memorandum and Articles provide that a Board of Trustees is elected by the members from their number and shall govern the company/charity. The requirement is for a minimum of three Trustees to a maximum of seventeen.

The Board may appoint a person who is willing to act as a director and trustee either to fill a casual vacancy or as an additional director and trustee should their number be less than twelve.

The particulars of bankers, Auditor and the names of the Trustees and the Company Secretary who served throughout the year are shown on page 1.

New directors and trustees undergo appropriate induction procedures after appointment and have their training needs regularly reviewed.

Board members and staff are required to sign a code of conduct and directors and staff are obliged to consider the conflict of interest policy throughout its management process.

INVESTMENT POWERS

Crossroads Care Kent may invest money not immediately required in or upon such investments, securities, and property as thought fit, subject to any conditions imposed by law or as otherwise provided for in the company's regulations. The Board of Trustees continue to consider investing in property purchase as a long-term investment. A designated fund remains allocated for this investment.

OUR MISSION STATEMENT

Crossroads Care Kent exists to provide high quality short breaks and support for Carers throughout Kent, to relieve the stresses of caring. In carrying this out we will ensure that the highest standards of quality assurance and equal opportunities are adhered to.

OBJECTIVES

The Scheme is established for the benefit of the public for the following objective:

To relieve the stresses experienced by Carers and beneficiaries

In this document

"**Beneficiaries**" means any person or people who have care needs as a result of disability, illness, or age.

"**Carers**" means any person or people involved in the provision of care for a person or people who have care needs as a result of disability, illness, or age.

Permission to share service user experiences in a public document has been granted via survey and feedback forms as part of our GDPR compliance.

The area of benefit for the service is Kent

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2024

WHO IS A CARER?

The Care Act 2014 states:

A Carer is "somebody who provides support or who looks after a family member, partner or friend who needs help because of their age, physical or mental illness, or disability. This would not usually include someone paid or employed to carry out that role, or someone who is a volunteer"

The term Carer refers to anyone who is caring for, or supporting one or more individuals, having acquired this role by virtue of their relationship to that person.

Carers hold families together, enabling loved ones to get the most out of life and making an enormous contribution to society. Many people do not think of themselves as 'carers'. They see themselves simply as a husband, wife, partner, father, mother, son, daughter, or friend looking after someone they love, who needs support. Caring comes in all shapes and sizes and different challenges present themselves depending on the individual in need of their support, the Carer, and their needs.

All circumstances are different, but a Carer might help someone with any of the following:

- personal care: washing, dressing, taking medication
- household tasks: shopping, cleaning, cooking, laundry
- financial matters: dealing with bills, writing letters
- supervision: watching over someone who cannot be left alone
- travel assistance: getting out and about, going to appointments
- emotional support: friendship, listening and advice.

As Kent's largest Charity, set up specifically to support Carers and the people they care for, we continue to champion Carers rights to a short regular break and bespoke support, in order to reduce the significant risk of breakdown in Carers own health so often attributed to caring responsibilities.

PRINCIPAL ACTIVITY - How our activities deliver public benefit

HOW DOES CROSSROADS CARE KENT HELP CARERS?

SHORT BREAKS SERVICE

Crossroads Care Kent is the leading provider of direct home-based respite services for Carers and our core offer is that of a regular, flexible short break - time out from a caring role to enable a Carer to carry out their own activities; household, social or business, or to take a proper rest without worrying that the person they care for is unsafe, or unattended.

Our service is bespoke, designed to meet the needs of each caring family led by them and the person they care for. Following an assessment, which includes consideration of a Carers network of support a regular visit from a trained carer support worker commences. They will work closely and flexibly with each Carer and the person they are caring for, to ensure that the support offered is exactly how they want it to be.

Carers are a diverse section of the population, ranging from relatively healthy, independently living individuals, active and inactive retired, to very frail individuals with multiple long-term health conditions, poor physical functioning, and cognitive problems, all presenting unique challenges.

The UK's ageing population means that an increasing number of people are caring for aging partners and parents, alongside other caring responsibilities. Aging also increases other risk factors such as cognitive impairment, falls, level of physical activity, co-morbidity, depression, age related diseases and living in isolation/loneliness.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

Often these changes occur in later life; post retirement, following bereavement, giving up independence through ill health or caring responsibilities. These changes can have a significant effect on the quality of people's lives.

Many carers are so emotionally and/or physically tired because of caring that any free time is spent sleeping, or doing nothing, rather than pursuing their ideal activities, or looking after their own health.

A Carer's life may be restricted by the need to be on call for some or most of the day and night because the significant care needs of the person they are caring for are complex, or they cannot be left alone safely in an emergency or for any length of time; despite this, Carers often feel guilty about, or are unwilling to, leave their cared-for person.

OUR TRAINED CARER SUPPORT WORKERS

One of our trained, experienced carer support staff (118) visit a Carer's home to take over their caring role for a while. They will spend time with the family getting to know the needs of the individual they are helping and will follow as closely as possible the routine of the Carer.

For emergency care, our staff will take over the caring role for a period of up to 48 continuous hours. All our carer support workers receive:

- regular refresher and continuing training in accordance with their training plans plus comprehensive training at induction, which complies with the standards as set down by the Care Quality Commission
- Health & Safety training in accordance with current legislation
- on-going support from the senior management team consisting of the Care Management and Business Team staff

OUR VALUES

Crossroads Care Kent is committed to:

Treating Carers and people with care needs with respect and sensitivity, recognising the dignity and value of each person for whom the service is provided

Supporting Carers and people with care needs to make choices and maintain independence Offering flexible services that meet the needs of both the Carer and the person with care needs

Involving and consulting with Carers and people with care needs in the provision, management and development of the support provided by Crossroads Care Kent

Respecting the privacy and personal choices of lifestyles, custom, culture values and spiritual beliefs of each person for whom the service is provided

The principle of equal opportunity regardless of race, gender, marital status, legal sexual orientation, age, ethnic origin, disability, or religion, both in the provision of our services and in our employment practices and policies.

Responding to the diversity of needs presented and developing appropriate services for all Carers in all communities

Working in partnership with other organisations in the interests of Carers

Crossroads Care Kent believes that everyone involved with the organisation must be valued and treated with respect and has the opportunity to give input into the development of the organisation.

Carers, people with care needs, staff and Trustees, as well as funders and other interested stakeholders, are invited to engage with the monitoring and planning of services to ensure that the organisation continues to work towards achieving the aims of the charity.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2024

STRATEGIC OBJECTIVES 2023/2024

The strategic objectives of the organisation remain to:

- Secure tenders for Carers services. A critical aspect of our business plan is to ensure that we are well placed to compete in tender processes.
- Work with KCC and Kent ICB's to ensure that carers are given a voice
- To maintain existing services to current carers and to secure the highest possible level of support for new Carers
- Increase income: Proactively seek alternative fundraising sources and look to make efficiency savings
- Develop further volunteering opportunities across Kent, both within our Macmillan partnership and to provide volunteer services for Carers and people with care needs.
- Effective partnership working with Carers Trust, and local Carers organisations to achieve joint objectives
- Review all service provisions and ensure we are working towards sustainability for Crossroads

STRATEGIC PLANNING

Key strategy objectives are reported to, and closely monitored by, the Board of Trustees for Crossroads Care Kent at bi-monthly meetings, ensuring targets are met and decisions implemented.

REVIEW OF ACTIVITIES DURING THE YEAR 2023-2024

SERVICE UPDATES

Our range of services supported a total of 3,294 adult Carers with their caring role during the year.

Short Breaks service

Carers tell us how important it is for them to have a regular weekly break. A short break every week, same day, same time and care provided by the same fully trained and supported Carer Support Worker. Carers volunteer this information to us in telephone calls, emails and thank you cards as well as responding to our regular Carers satisfaction surveys.

'I look after my wife who has progressive MS, I am so sad to see how the disease is taking her from me. I needed to talk to someone to help me come to terms with what is going to happen as she gets worse and was told about Crossroads Care Kent. I received 12 free counselling sessions which has helped me cope better and live here and now and not worry too much about the future. I was then allocated a Carer Support Worker who comes and stays with my wife every Wednesday morning which gives me the chance to get out and take time for my own wellbeing. We live in the beautiful countryside, and I walk our dog for miles as I don't have to worry about my wife, this is my moment to just be and re-charge. I tell my wife all about the sights, the changes and the wildlife, she loves hearing about my walk.'

Caring for someone is tiring and challenging. It can be lonely and stressful and can be a very anxious time, particularly without a support network. Crossroads Short Breaks service has changed thousands of Carers lives by enabling them to take a short but regular break from their caring role. They can take time out to meet friends, tend to life admin, or to participate in social activities for example – whatever will give them a little bit of normality for a few hours a week and a chance to be themselves, not just someone's Carer.

'When my husband calls my name for the 30th time in half an hour I feel like taking out my hearing aids to get on with the household tasks'. It's not his fault, he doesn't know the dementia has stolen his ability to do things for himself, he constantly seeks me out to give him the reassurance he needs and it is exhausting. When I get my break I relish the peace and quiet and sometimes just sit in my car by the sea or meet a friend for a coffee and a slice of cake, all of which help me carry on.'

As in previous years, the number of people being referred, or referring themselves for a short break continues to rise well beyond the level of resources that are available to meet the demand. The service is recognised as an essential tool to support Carers under the statutory requirements of the 2014 Care Act.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

During the year 2023/2024, 1,544 Carers received a short break; this meant not only a chance for Carers to have some time out, but also provided a meaningful and supportive visit for each of 1,544 the people they care for – a total of 3,887 beneficiaries of the short breaks service. In total, 97,364 hours of replacement care were delivered from April 23 – March 24.

Health Appointments

The Carers Trust State of Caring Report for 2023 reported 82% of carers said the impact of caring on their physical and mental health would be a challenge over the coming year – an increase from 77% last year. For Carers, trying to look after their own health and attend appointments is not easy, particularly if the person they are caring for cannot be left alone. Carers can contact our Health Appointment service to arrange for replacement care whilst they attend their own appointments, such as a GP appointment, an outpatients appointment, or treatment session. Carers currently receiving a short break from Crossroads, often use their short break time to plan their appointments, knowing that our Carer Support worker will be there, but any Carer can contact us and we do our best to provide support for them to attend their appointments on a pre bookable basis.

'I had a tooth abscess and was in excruciating pain. There is no way I can leave my husband safely and so I just put up with the pain. My friend told me about the Health Appointment Service and I rang the next morning, unsure if I would be helped as I wasn't registered with Crossroads. It didn't matter, they arranged for my husband to be looked after whilst I had my tooth out. I got home to find them singing to old songs and was instantly cheered.'

This service is funded by the ICB under the health element of our contract and this year supported 650 different Carers to attend their appointments, providing over 3,951 hours of replacement care.

Urgent Care (Formally known as the Crisis Service)

Many Carers don't have support networks around them to help out when there is an emergency or when they just can't cope alone anymore leaving both the Carer and person with care needs at risk. Our Urgent Care Team work around the clock, supporting Carers 24/7 and taking over the caring role if a Carer is ill, or in desperate need of support, rather than having someone admitted to hospital or care unnecessarily because their Carer can't cope.

Our experienced team look at each situation individually and provide a bespoke response, taking into consideration the needs of the Carer, the person they care for (and where appropriate the wider family network), delivering support when it matters most, whilst longer term solutions are considered or until the current urgent situation is resolved.

During the year 2023/2024 a total of 20,491 hours of support (of which 12,730 hours were waking nights and weekends) were provided through this service for families caring for someone at the end of life, or for those Carers who were struggling with their caring role due to the changing health of the person they are caring for, or Carers who were taken ill themselves and could not provide the care needed to keep their loved one at home during their illness, or hospital stay.

Dementia Outreach, COGS & Hub Clubs

Our COGS clubs in the West Kent area continue to provide a safe and stimulating environment for people with mild to moderate dementia. The group work is based on the principles of Cognitive Therapy and includes current affairs, music and movement activities for small groups. The feedback from these clubs is wonderful from the Carers who get a break and the person with dementia attending the club. Having provided remote dementia outreach during covid, we realised we could continue to support many families in this way with one to one support, information and advice and help to access practical support services.

In addition to the COGS Clubs, we set up a Hub Clubs based out of our Maidstone office to give Carers of people with conditions other than dementia the chance to have their loved ones attend a focussed activity club. There are conditions such as Parkinsons that can present in similar ways to dementia, having a safe place for loved ones to attend whilst the Carer has a longer break has been welcomed.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

Macmillan Crossroads Volunteer Service Kent & Medway

Crossroads Care Kent has worked in partnership with Macmillan Cancer Support to provide a volunteer service for people with cancer, and those who care for them, for over 12 years now. Volunteers are safely recruited, DBS checked and trained, then matched with individuals or families needing practical and emotional support to help them through their cancer pathway. There is a wide range of support on offer, from practical help around the house or garden to a friendly volunteer visitor who can offer companionship face to face or by phone.

The Volunteer Coordinators are expert assessors and use the Macmillan eHNA (electronic holistic needs assessment) so cancer patients/Carers need to only tell their story once. Following this assessment, a 12 week action plan is drawn up with each client to help develop their resilience in line with Macmillan's whole cancer journey approach.

We are currently in our second year of the three year funding cycle for this vital project.

Working with the Kent and Medway Cancer Alliance, we have significantly expanded our Carers Counselling service with a focus on supporting Carers of people living with or affected by cancer. We started offering carers counselling in 2017 where we had 1 counsellor in training, in 2023/24 we recruited 40 counsellors in training.

During the year over 121 trained, supervised volunteers gave their time freely to provide a tailored service providing practical, emotional and companionship support, along with information, guidance, and carers counselling, helping over 400 people living with cancer.

Macmillan Crossroads Volunteer:

"My friend was volunteering and told me all about how he felt he had regained a purpose and felt humbled helping people at such a vulnerable time of their life, and I thought I'd like to try it too. I take people to their appointments at hospital, mainly for chemo or radiotherapy and it's an absolute privilege to be part of their support network."

Macmillan Crossroads Clients:

"Having my volunteer take me to chemo makes the biggest difference to me, I feel like I've known him a long time as the conversation just flows. It's a great distraction to what I know is not going to be very pleasant, I feel blessed to have found Macmillan Crossroads' help"

"It's amazing that someone is prepared to come into my home and help me with some of the tasks I can no longer do for myself. When you realise that you are less able it can be very depressing, but my volunteer made it so much easier for me by doing things with me, not for me. The fact she comes because she wants to and not because she is paid to makes the support even more valuable to me".

Counselling Client:

"I was lost in my own impending grief, not knowing how to deal with my wife's terminal illness whilst trying to take care of the home and our four children. I realised I was not present and simply living in fear. My counselling helped me understand my fear and anxiety and helped me realise that what I was doing was good enough. We spent the last weeks of my wife's life laughing and comforting each other in a healthy way. Thank you'.

Volunteers contribute a variety of skills and experiences that enhance the work of our organisation; in return they gain personal satisfaction and for some it is a route into employment. The recruitment and retention of volunteers is an integral part of our business model; without them we would not be able to run our services, or indeed, our organisation.

Carers Café and Social events

Our social cafes have continued throughout the year, with a new regular café group starting in Ashford making a total of 3 monthly groups in East Kent and one weekly group in West Kent.

Carers are invited and can bring along the person they care for. Activities and quizzes are provided as well as time and space to chat through their caring roles. Guest speakers are often invited along to inform Carers about their rights and benefits.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

Young Carers

Our Young Carers project is sustained by a variety of funding streams for which we are very grateful. We have a small staff team who work hard with volunteers and sessional workers to run regular group clubs in Maidstone, Ashford and Sittingbourne, as well as a comprehensive programme of activities for children during school holidays. These include activity days including water sports, go carting, bowling and trips to the cinema as well as time spent at local beaches and parks. The highlight of the year for our Young Carers was, as always, the Young Carers festival which was enjoyed by everyone.

379 children were supported during the year 2023-2024. 114 new young carers being referred, assessed and starting with Crossroads Young Carers. This is a significant increase on previous years.

Funding

Following the Carers Strategy which was published in August 2022, KCC notified providers there would be a further year roll-on of the contract procured in 2018. Kent County Council have announced that they will initiate the procurement process towards the end of 2024 for both Carers Short Breaks and the Carers Navigation services which are provided by 3 other organisations across Kent and Medway.

Strategic planning is already underway to prepare Crossroads Care Kent to make the best decision we can to support Kent's unpaid Carers.

West Kent ICB End of Life

This service is funded by West Kent ICB to support Carers who are caring for a loved one in the last 12 months of their life. Dealing with the news that someone you care for is nearing the end of their life is an enormously difficult time for Carers and we are grateful to the ICB for grant funding us to provide additional support, including waking night support.

Canterbury Parkinson's UK

As always, we are very grateful to the branch members and supporters of the Canterbury Parkinson's Society. Once again, they have funded weekly services this year for two families who are caring for someone with a Parkinson's diagnosis. We would like to thank them for their continued and much appreciated support. Canterbury Parkinson's UK confirmed in February 24 that due to financial cuts and restraints, this funding would not continue into the next financial year from April 24. We thank the organisation for their generous donations and support over the years.

Social Value and Charitable Objectives

Crossroads as a charity retains its values of supporting Carers and beneficiaries of all ages. As a large charity, with around 155 staff and 175 volunteers (including volunteer trainee counsellors), Crossroads works hard to maintain and deliver a wide range of different types of support for all Carers and beneficiaries, 85% of all our income is spent on supporting general charitable purposes and only 15% on overheads.

Our Board consists of 1 Chair and 5 skilled and experienced Trustees, who provide strategic governance and support to the senior management team and collectively hold responsibility for ensuring the charity meets its charitable objectives and contractual requirements. They are committed to ensuring the sustainability of our charitable services and projects, such as our Young Carers clubs, Carers social activities, COGS clubs and dementia outreach support work, as well as the development of new and innovative services.

Crossroads Care Kent aiming to be the provider of choice – Supporting the Kent Community

As a charitable organisation employing around 155 staff we monitor against a number of factors to ensure best value, such as:

- variety of flexible contracts provide additional resources without embedded costs.
- locally situated, highly trained staff available across all contracts.
- calls allocated to nearest support worker, minimising delays and travel costs
- county referral communication hub reducing costs and avoiding duplication.
- integrated services, enabling seamless access to a variety of support for Carers of all ages
- high staff retention minimising recruitment costs*.
- re-invested of any surplus in service improvement
- wide range of Volunteer opportunities
- ensuring that as well as financial we identify non-financial rewards as part of our staff support offer.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

We invest in planned workforce development and actively promote the status of care work as a profession. We have a highly skilled, experienced, and qualified staff team – usually with high rates of colleague retention. *However in this report period, due to a restructure exercise, the turnover was unusually high at 28.4% - but expected. Without the restructure losses of 17 voluntary redundancies, it would have averaged at around 18%.

Our Care Managers and HR offer a listening supportive ear to care support staff, as lone workers support staff do appreciate that additional layer of wellbeing support on offer personally, for health, and professionally. Our last confidential full organisation staff survey was carried out during 2022, it confirmed that staff feel well trained, well supported and respected, valued, and get great job satisfaction from supporting our caring families and in working for Crossroads. Another survey will be undertaken next year at an appropriate time. In the meantime, ongoing supervisions, monitoring and feedback gathering continues to provide us with valued feedback from our staff. When people do leave, we ask for feedback so that we can continually improve, with examples such as the following from exit interviews in this period: “A very supportive company to work for. Enjoyed my time working at Crossroads.” “I have thoroughly loved my time working for Crossroads and the opportunity to have been part of such an incredible team.” “Crossroads is a wonderfully supportive organisation and a great place to work”.

CARERS TRUST

Crossroads Care Kent remains a Network Partner of Carers Trust, a national charity which supports Crossroads Care scheme members by providing safe policies and procedures, access to information and advice, operational support tools and many forms of support.

Carers Trust works to improve support and services as well as recognition for anyone living with the challenges of caring, unpaid, for a family member or friend who is ill, frail, disabled or has mental health or addiction problems. With network Partners, they aim to ensure that information, advice, and practical support are available to all carers across the UK.

Carers Trust's Network Partners are made up of a unique network of independently managed carers' charities, the majority of which are based in UK. The shared vision for carers is to make sure that information, advice, and practical support are available to all carers across the UK.

Crossroads Care Kent is an autonomous charity, carrying full legal responsibility for its own management, services, and finances.

Carers Trust advises on service development and supports schemes to provide Carer services that meet national and local initiatives and drivers within a framework of legislation and good practice. The terms and conditions of Crossroads Care Kent membership of the Trust are annually reviewed to reflect this.

INCOME AND EXPENDITURE

The total income for the year amounted to £4,000,260 of which £3,798,650 was generated from charitable activities including grants and contracts and £201,610 was derived from other sources, namely investments, donations and other trading activities.

Total expenditure of Crossroads Care Kent in 2023/2024 was £4,090,193 a decrease of £22,471. The overall result for the year was a deficit of £89,933 comparing to the deficit of £294,739 for 2023.

The average number of staff employed by the Crossroads Care Kent during the year was 168, decrease from 190 in 22/23.

Net assets at 31 March 2024

Crossroads Care Kent net assets at 31 March 2024 was £2,405,607. This represents a decrease of £89,933 compared with the net assets at 31 March 2023.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

Financial strategy and reserves

The charity's financial strategy is guided by its policies on expenditure and reserves. The Crossroads Care Kent policy on expenditure is to ensure that it has sufficient resources to meet its charitable objectives over the medium term. The charity generates money from a variety of activities that support or are complementary to its core purpose and make best use of its assets.

In agreeing the level of resources, Trustees are mindful of their responsibility for the stewardship of the charities long-term mission. Trustees take a risk-based approach, which aims to balance the ambition in meeting its charitable objectives; its ability to generate income; and its capacity to spend now and in the future.

The Crossroads Care Kent total reserves at 31 March 2024 was £2,405,607. As set out in note 16 to the accounts, £330,258 of this represents restricted funds, £1,024,628 of designated funds and the remaining £1,050,721 represents unrestricted funds

DEVELOPMENTS SINCE 1st APRIL 2024

FUNDING FROM KENT COUNTY COUNCIL (KCC) & KENT & MEDWAY INTEGRATED CARE BOARD (ICB)

Kent County Council has made no secret of its very challenging financial position and the difficult decisions that it has to take to provide services for all of Kent's residents. To this end, and as part of a suite of financial cuts, a £4.3M reduction in support across the local Voluntary and Community Sector was announced for the year 2022/2023.

Fortunately, Crossroads were not affected by this reduction in funding and a Direct Award for one year was granted at the same level as last year. The council have now recognised that they need to support unpaid Carers with a range of assessments and services in order to fulfil the terms of the 2014 Care Act, and short breaks are a significant part of this offer.

Trustees and Senior Managers have continued to liaise with senior health and social care leaders to press upon them the importance of this valuable service for Carers and to highlight the risks to the organisation should funding not be renewed in future.

Finally in July 2023, both the ICB and KCC confirmed that continuation funding for Crossroads services for a further one year, at the same financial level, had been approved. This means Crossroads funding is now secure until March 2025 for our Short Breaks, Health Appointment and Carers Crisis support services, whilst work continues to consult with Carers and providers to plan what is needed to meet the aims and objectives of the new Kent Carers Strategy 2022-2027.

FORWARD LOOKING STATEMENTS

Whilst the organisation is of course relieved to receive an additional one years' funding, it is difficult to sustain the level of clients we support using paid care staff in these times of increasing wages and business expenses without heavy subsidies being released from our reserves to do so at the same volume.

There has been no increase in the amount of funding received since 2018 whilst minimum wages, compulsory pension contributions, on costs and increased regulatory costs have increased significantly, meaning that a planned and measured release from our reserves over the last 3 years has been necessary to remain viable to date.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

It is essential that the organisation takes the necessary actions now to ensure Crossroads' sustainability and to remain viable and fit for purpose when the next Short Breaks contract is finally published, which is expected in the Autumn of 2024. We need to take steps to reduce the level of service provision that we currently provide to match the income we receive from the Direct Award contract, so that our deficit does not increase through continued subsidisation of the KCC contract. Unfortunately, this will mean staff reductions and reducing the number of care hours that we deliver in the second half of 2023/2024. It is anticipated that by the end of the year, we will have achieved and stabilised the necessary reduction in headcount to meet, but not exceed, our contractual requirements in service levels. At the end of the calendar year, December 23, all redundancies had taken place and service delivery had been reduced, however work continues under new leadership from January 24 onwards, to continue this process and to bring finances in line with the targets set and further required actions have been identified for the forthcoming financial year of 2024/2025.

PUBLIC BENEFIT

The Trustees have a responsibility to report on how the aims of the charity are carried out for public benefit through the activities undertaken by the charity.

This report sets out the activities of the scheme using both narrative and statistics to evidence that these aims are being met and that the charity is operating for public benefit.

The Directors and Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission.

RESERVES AND RISK REVIEW RISK FACTORS

The Board is responsible for undertaking regular reviews of any major internal or external risk factors associated with running a Charity. There are currently several risks to which Crossroads Care Kent is exposed:

1. Reliance on publicly funded entities, such as Local Authorities and the NHS. Any material reduction or loss of grant revenue could adversely impact Crossroads Care Kent's business.
2. Crossroads Care Kent operates in a highly regulated business and care environment; failure to comply with regulations could lead to substantial penalties, and de-registration.
3. Failure to accurately predict and provide for future cost increases, or to overestimate its ability efficiently to deliver services that it contracts to provide, could affect its capability to deliver services.
4. Current systems and databases not fully supporting an evidence-based approach required for contract management and bidding and grant purposes
5. Increasing competition with other for-profit and not-for-profit entities for contracts as funding continues to decline.
6. The ability to attract, retain and train experienced and/or qualified staff, managers, Trustees and other volunteers required to deliver a quality service
7. Loss of expertise, experience and resources as a result of the financial restructure impacting on day-to-day operations
8. Challenges in accessing grants and fundraising due to annual income

STATEMENT OF RISK ASSESSMENT

The Trustees have a duty to take all reasonable steps to assess and manage risks to their charity's activities, beneficiaries, property, work, or reputation. A Risk Register control system of all risks including financial and operational is in place to monitor internal risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the financial control procedures approved by the Trustees.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

These procedures are periodically reviewed to ensure they meet the needs of the charity.

Reserves Policy

Reserves are held in order to provide working capital and to cover unplanned emergency expenditure. Most of our reserves are held in unrestricted reserves and designated funds to cover cost for redundancies and purchase of larger premises. Trustees believe that given ongoing needs of our organisation, it is essential to consider what would happen were income to fall.

Restricted funds comprise funds which are to be used in accordance with specific restrictions imposed by the donors of the funds. Generally, restrictions relate to the work committed under specific grants received in the previous years.

Designated funds are as follows:

Designated funds are as follows: Our designated funds which are set aside by trustees' total £1,024,628 including £250,000 to support the potential relocation of both offices to one central site or to meet the organisation's short and long term accommodation needs in the event that one or both offices are required to find alternative suitable accommodation. Our accommodation in both East and West Kent is stable at present with suitable premises rented from external landlords. However, the Trustees consider it prudent to continue to designate this fund for the foreseeable future. In addition, reserves of £494,628 are also designated to cover the costs of declaring all staff redundant in the event of the charity being wound up or the loss of contracts. The other designation of £280,000 relates to the commitment we make to our clients providing future respite, emergency, and palliative care in the event of restricted income being withdrawn. General Funds represent free reserves and is held in recognition of the risks (and opportunities) that may impact on the operation of the charity itself. The overarching principle applied when calculating the optimal level of unrestricted reserves, is that should funding come to an end, sufficient time is available to: - find replacement income; and or to - find alternative organisations to provide necessary service; and or to - smoothly close part of the services down. Based on this principle the Trustees have decided to hold 2 months of Care Support Workers and staff associated costs, 4 months of programme costs and urgent care team costs and 6 months of anticipated fixed (non-recovery Running Costs) of the charity in unrestricted reserves. This sets the requirement at £850,000.

Pay Policy Introduction

This policy sets out the principles upon which the Trustees of Crossroads Care Kent make decisions about staff salary.

Principles

The following pay principles are applied:

- salaries will be reviewed annually and benchmarked when necessary, against suitable employers
- salaries must be affordable given the financial performance of the charity
- salaries will recognise appropriate regional differences

Policy Statement

Crossroads Care Kent seeks to ensure that its remuneration policy and practices are compatible with effective risk management. This is done by embedding the following principles into its Pay Policy:

- remuneration is compatible with the risk management and risk tolerance of the charity
- remuneration supports the charity's strategy, objectives, values, and long-term interests
- employees in control functions have appropriate authority and are remunerated adequately in accordance with their functions; and
- the board of Trustees approves and reviews annually the general principles of the remuneration policy.

This policy aims to attract and retain people with the right mix of skills and experience who share the charity's values and are prepared to work together as a team.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

Scope

This policy applies to all employees of Crossroads Care Kent. It is owned by the Trustees. Its content and any amendments are subject to approval by the Trustees. The policy will be reviewed annually by the Board of Trustees.

Benchmarking

Crossroads Care Kent needs to be able to attract and retain suitable individuals. The need for appropriate levels of remuneration must be considered. A job evaluation scheme would be disproportionate to the size of Crossroads Care Kent. Therefore, should the need for benchmarking occur Crossroads Care Kent will consider pay across charities and not-for-profit organisations within the Kent area. It will aim to benchmark its salaries at the median after making allowance for other benefits that are included within a role, it will always meet and where possible pay above the National Minimum Wage with the provision of affordability at the time of NMW increase.

Salary process and recommendations for salary awards

The Trustees maintain oversight and control over Crossroads Care Kent's salaries to ensure pay levels remain appropriate. The approach adopted comprises:

- The Chief Executive is responsible for making recommendations to the Board of Trustees.
- The Chief Executive has authority to make decisions around salary adjustments necessary to meet operational need within overall agreed budget.
- A recommendation on whether to make an annual pay increase will be made by the Chief Executive Officer when they consider the next financial year's estimates and the performance of an employee. Different levels of increase may be awarded to different staff if felt appropriate by the Chief Executive Officer.
- Employees will receive written notification of any salary awards made to them.

Anyone who is subject to formal action arising from poor performance or conduct will not receive a pay increase until their performance is deemed satisfactory by their line manager.

Employee Benefits

Crossroads Care Kent offers the following employee benefits in addition to salary:

- 28 days annual leave including bank holidays per calendar year. This is adjusted "pro-retain the first and last year of employment and as appropriate for part-time staff. An additional 3 days annual leave is available for staff serving 3 years or more.
- Occupational sick pay is offered in addition to Statutory Sick Pay for all personnel in the organisation.
- Staff are automatically enrolled into the organisations auto enrolment pension provider when reaching the eligibility criteria.
- Access to health insurance through payroll
- Enhanced training and progression opportunities
- Medical leave allowed for pre-planned and evidenced medical appointments

Crossroads Care Kent carries a variety of insurance policies including, among others, property and material damage, business interruption, employer's liability, public liability, directors and officers liability and medical malpractice. Crossroads Care Kent maintains insurance coverage that is of the type that is customary for a business of the nature and size of Crossroads Care Kent.

LEGAL PROCEEDINGS

In the normal course of its business, Crossroads Care Kent is subject to national and local regulatory scrutiny, supervision, and control. At the date of this annual report, to the best of Crossroads Care Kent knowledge, after due inquiry, there were no exceptional events, claims or litigation which have had or are likely to have a material adverse impact on Crossroads Care Kent business activities, results of operations or financial condition.

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Trustees' Report (continued)
For the Year Ended 31 March 2024

The Trustees of Crossroads Care Kent declare that no serious incident has taken place during the year which should have been reported to the Charity Commission.

QUALITY ASSURANCE

Crossroads Care Kent is focused on providing services that achieve high quality and service user satisfaction. The scheme has consistently maintained the high quality of work demanded by the sector and the Care Quality Commission which publicly regulates social care providers and facilities in England.

CARE QUALITY COMMISSION

The Care Quality Commission announced a new strategy which will bring all health and social care providers under one single framework to provide more consistency across services. This was scheduled to start in the Autumn of 2023. We continue to work with the CQC providing information about our work through desk top reviews and conversations with inspectors to ensure compliance. CQC use this information to evaluate our ratings annually, which remain GOOD across the board. Information to this effect will be posted on our CQC's website to inform the public of this outcome.

Links to our latest CQC reports are available on our website: www.crossroadskent.org

Marnie Enever, Operations Director was appointed Registered Manager in March 2024.

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also the directors of Crossroads Care Kent for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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Trustees' Report (continued)
For the Year Ended 31 March 2024

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as the trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware; and
- that Trustees have taken all steps that they ought to have taken to make themselves aware of
- any relevant information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Rosemary Green
(Chair of Trustees)

Date: 09/12/2024

Crossroads Care Kent
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Independent Auditors' Report to the Members of Crossroads Care Kent

Opinion

We have audited the financial statements of Crossroads Care Kent (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety, Care Quality Commission inspection reports, and fundraising practices) and fraud, and review of the reports made by management; and
- Confirmation of related parties with management, and review of transactions throughout the period to
- identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Identifying and testing journal entries.

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Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor

Canterbury

Date: 09/12/2024

are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Crossroads Care Kent
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	-	158,511	158,511	218,926
Charitable activities	5	614,402	3,184,248	3,798,650	3,587,743
Investments	6	-	42,219	42,219	11,256
Other income		-	880	880	-
Total Income		614,402	3,385,858	4,000,260	3,817,925
Expenditure on:					
Charitable activities	7	469,593	3,620,600	4,090,193	4,112,664
Total expenditure	7	469,593	3,620,600	4,090,193	4,112,664
Net movement in funds		144,809	(234,742)	(89,933)	(294,739)
Reconciliation of funds:					
Total funds brought forward		185,449	2,310,091	2,495,540	2,790,279
Net movement in funds		144,809	(234,742)	(89,933)	(294,739)
Total funds carried forward		330,258	2,075,349	2,405,607	2,495,540

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 24 to 41 form part of these financial statements.

Crossroads Care Kent
(A Company Limited by Guarantee)
Registered number: 03694575

Balance Sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	1,562	7,765
		<u>1,562</u>	<u>7,765</u>
Current assets			
Debtors	12	577,927	383,778
Investments	13	350,000	-
Cash at bank and in hand		1,761,268	2,446,271
		<u>2,689,195</u>	<u>2,830,049</u>
Creditors: amounts falling due within one year	14	(265,150)	(322,274)
		<u>2,424,045</u>	<u>2,507,775</u>
Net current assets			
		<u>2,425,607</u>	<u>2,515,540</u>
Total assets less current liabilities			
Provisions for liabilities	15	(20,000)	(20,000)
		<u>2,405,607</u>	<u>2,495,540</u>
Total net assets			
		<u>2,405,607</u>	<u>2,495,540</u>
Charity funds			
Restricted funds	16	330,258	185,449
Unrestricted funds	16	2,075,349	2,310,091
		<u>2,405,607</u>	<u>2,495,540</u>
Total funds		<u>2,405,607</u>	<u>2,495,540</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Rosemary Green
 (Chair of Trustees)
 Date: 09/12/2024

The notes on pages 24 to 40 form part of these financial statements.

Crossroads Care Kent
(A Company Limited by Guarantee)

Statement of Cash Flows (continued)
For the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	19	(727,222)	(270,881)
Cash flows from investing activities			
Dividends, interests and rents from investments		42,219	11,256
Purchase of tangible fixed assets		-	(8,376)
Net cash provided by investing activities		42,219	2,880
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		2,446,271	2,714,272
Cash and cash equivalents at the end of the year	20	1,761,268	2,446,271

The notes on pages 24 to 41 form part of these financial statements

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

1. General information

Crossroads Care Kent is a charity (company number: 03694575), limited by guarantee, incorporated in England and Wales.

The charity's registered office is 170 Tonbridge Road, Watlingbury, Maidstone, Kent, ME18 5NS.

The charitable activities of the charity continues to be to provide trained care support workers to take over the Carer's role to give the Carer a short break on a regular basis.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS102, in accordance with the mandatory adoption of the triennial review for accounting periods beginning on or after 1 January 2019.

Crossroads Care Kent 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.

The charity's functional and presentational currency is in Pounds Sterling.

The charity's financial statements are presented to the nearest pound.

2.2 Going concern

The charity's main source of income is from its charitable objectives being the receipt of grants and donations to provide trained Carer support workers to take over the Carer's role to give the Carer a short break on a regular basis.

In order to meet its day to day working capital requirements the charity is dependent upon these grants and donations, the nature of which are primarily awarded on an annual basis.

The Trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

2.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

Notes to the Financial Statements
For the Year Ended 31 March 2024

2. Accounting policies (continued)

2.4 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the Financial Statements
For the Year Ended 31 March 2024

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%	Straight line
Computer equipment	-	25%	Straight line

2.8 Investments

Current asset investments include cash or other short-term liquid investments with a short maturity of more than three months but less than one year, held for investment purposes.

Notes to the Financial Statements
For the Year Ended 31 March 2024

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or finance at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If the objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Notes to the Financial Statements
For the Year Ended 31 March 2024

2. Accounting policies (continued)

2.12 Financial instruments (continued)

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.13 Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which 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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the Financial Statements
For the Year Ended 31 March 2024

2. Accounting policies (continued)

3. Critical accounting estimates and areas of judgement

The preparation of the financial statements requires key management to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year. The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

The following judgements have had the most significant impact on the amounts recognised in the financial statements:

Lease commitments

The charity has entered into a range of lease commitments in respect of property. The classification of these leases as either financial or operating leases requires key management to consider whether the terms and conditions of each lease are such that the charity has acquired the risks and rewards associated with the ownership of the underlying assets.

The following are the company's key sources of estimation uncertainty:

Allocation of support costs

The charity allocates its support costs based upon the number of hours staff members have incurred between the charitable activities. This method is also used to allocate support costs between restricted and unrestricted funds.

Provisions

A provision has been made in relation to the dilapidations of the property. This can be seen at note 15.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	158,511	158,511	134,199
Legacies	-	-	84,727
Total 2024	<u>158,511</u>	<u>158,511</u>	<u>218,926</u>

5. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from charitable activities - Provision of care services	614,402	3,184,248	3,798,650	3,587,743
	<u>614,402</u>	<u>3,184,248</u>	<u>3,798,650</u>	<u>3,587,743</u>

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	42,219	42,219	11,256
	<u>42,219</u>	<u>42,219</u>	<u>11,256</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Provision of care services	3,695,779	311,393	4,007,172	4,034,252
Volcare	83,021	-	83,021	78,412
Total 2024	<u>3,778,800</u>	<u>311,393</u>	<u>4,090,193</u>	<u>4,112,664</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Provision of care services 2024 £	Volcare 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	3,587,630	83,021	3,670,651	3,686,414
Staff training	11,188	-	11,188	20,345
Recruitment costs	32,463	-	32,463	2,460
Macmillan project activities	22,571	-	22,571	23,824
COGS expenditure	14,670	-	14,670	14,503
Carers activities	1,222	-	1,222	14,328
Young Carers project activities	26,035	-	26,035	36,424
Total 2024	3,695,779	83,021	3,778,800	3,798,298

Analysis of support costs

	Provision of care services 2024 £	Total funds 2024 £	Total funds 2023 £
Depreciation	6,203	6,203	5,775
Rent	127,095	127,095	138,248
Gas, electricity and water	4,695	4,695	5,055
Telephone and postage	19,117	19,117	22,922
Computer costs	76,734	76,734	62,768
Repairs and maintenance	12,517	12,517	10,746
Insurance	22,007	22,007	24,902
Affiliation costs	11,275	11,275	11,275
Legal and professional fees	6,285	6,285	7,058
Consultancy fees	5,464	5,464	6,839
Bank charges	2,760	2,760	2,669
Incidental expenses	2,874	2,874	973
Fundraising and public relations	4,131	4,131	5,925
Bad debt write off	36	36	191
Audit fees	10,200	10,200	9,020
Total 2024	311,393	311,393	314,366

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

8. Auditors' remuneration

	2024	2023
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,200	9,020

9. Staff costs

	2024	2023
	£	£
Wages and salaries	3,396,066	3,414,983
Social security costs	209,610	209,276
Contribution to defined contribution pension schemes	64,975	62,155
	3,670,651	3,686,414

During the year £195,373 was paid in redundancy costs before the balance sheet date.

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Employees	168	190

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	-	1
In the band £120,001 - £130,000	1	-
In the band £130,001 - £140,000	1	-

The Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. No Trustee received any remuneration during the year (2023: £Nil) and the total compensation paid to key management personnel amounted to £339,497 including £94,471 of redundancy costs (2023: £156,600). These redundancy figures relate to former key management personnel, who left the organisation in December 2023.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

10. Trustees' remuneration and expenses (continued)

During the year ended 31 March 2024, expenses totalling £156 were reimbursed or paid directly to 1 Trustee (2023 - £NIL) for travel and subsistence.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	31,417	105,284	136,701
At 31 March 2024	<u>31,417</u>	<u>105,284</u>	<u>136,701</u>
Depreciation			
At 1 April 2023	30,989	97,947	128,936
Charge for the year	428	5,775	6,203
At 31 March 2024	<u>31,417</u>	<u>103,722</u>	<u>135,139</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>1,562</u>	<u>1,562</u>
At 31 March 2023	<u>428</u>	<u>7,337</u>	<u>7,765</u>

12. Debtors

	2024 £	2023 £
Trade debtors	515,198	341,640
Other debtors	3,225	-
Prepayments and accrued income	59,504	42,138
	<u>577,927</u>	<u>383,778</u>

13. Current asset investments

	2024 £	2023 £
Unlisted investments	<u>350,000</u>	<u>-</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,220	34,317
Other taxation and social security	41,766	39,036
Pension fund loan payable	(8,030)	12,816
Other creditors	31,429	12,964
Accruals and deferred income	190,765	223,141
	<u>265,150</u>	<u>322,274</u>

15. Provisions

	Provisions
	£
Total for 2024	20,000
	<u>20,000</u>

Dilapidations

The charity is required by the terms of its rental agreement to replace all carpets in the premises at the end of the tenancy. The Trustees are of the opinion that £20,000 remains to be a realistic provision, and therefore there have been no movements of this balance in the current year.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Redundancy contingency	690,000	-	(195,372)	494,628
Relocation fund	250,000	-	-	250,000
Emergency care breaks	280,000	-	-	280,000
	<u>1,220,000</u>	<u>-</u>	<u>(195,372)</u>	<u>1,024,628</u>
General funds				
General Funds	1,090,091	3,385,858	(3,425,228)	1,050,721
	<u>2,310,091</u>	<u>3,385,858</u>	<u>(3,620,600)</u>	<u>2,075,349</u>
Restricted funds				
Volcare	48,052	-	-	48,052
End of Life West Kent CCG	104,651	108,333	(52,967)	160,017
Young Carers	12,151	91,934	(101,208)	2,877
Macmillan Volunteer Service	21,070	399,985	(312,951)	108,104
KCC Enhanced Hospital Discharge	(475)	-	-	(475)
Hospital Discharge	-	14,150	(2,467)	11,683
	<u>185,449</u>	<u>614,402</u>	<u>(469,593)</u>	<u>330,258</u>
Total of funds	<u><u>2,495,540</u></u>	<u><u>4,000,260</u></u>	<u><u>(4,090,193)</u></u>	<u><u>2,405,607</u></u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Redundancy contingency	690,000	-	-	-	690,000
Relocation fund	250,000	-	-	-	250,000
Emergency care breaks	280,000	-	-	-	280,000
	<u>1,220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,220,000</u>
General funds					
General Funds	1,434,886	3,426,160	(3,697,724)	(73,231)	1,090,091
	<u>2,654,886</u>	<u>3,426,160</u>	<u>(3,697,724)</u>	<u>(73,231)</u>	<u>2,310,091</u>
Restricted funds					
Volcare	48,052	-	-	-	48,052
End of Life West Kent CCG	84,331	100,000	(79,680)	-	104,651
Young Carers	3,010	131,477	(122,336)	-	12,151
Macmillan Volunteer Service	-	137,774	(189,935)	73,231	21,070
KCC Enhanced Hospital Discharge	-	22,514	(22,989)	-	(475)
	<u>135,393</u>	<u>391,765</u>	<u>(414,940)</u>	<u>73,231</u>	<u>185,449</u>
	<u>2,790,279</u>	<u>3,817,925</u>	<u>(4,112,664)</u>	<u>-</u>	<u>2,495,540</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

Prior year transfer between funds

Macmillan Volunteer Service - the prior year transfer of £73,231 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Purpose of designated funds

Redundancy contingency - This represents the Trustees' estimate of costs that may be incurred in the event of the charity ceasing to operate, such as rent, redundancy payments etc.

Relocation reserve - This represents funds set aside to seek larger premises as a capital asset in the next two years.

Emergency Care Breaks - This covers the cost of meeting any Carer's emergency need for respite for which no specific funding exists

Palliative Care Fund - This represents funds set aside should there ever be a need to taper off End of Life Project in the event of funding ceasing.

Committed Future Care - This represents the cost of future respite visits to which the charity is committed.

Care Replacement Fund - This represents funds to continue supporting clients whilst they source alternative care provision in the event of closure of the Charity.

Purposes of restricted funds

Volcare - This fund represents grants received in order to provide a bespoke home based respite service for Carers.

End of Life West Kent CCG - This fund represents monies received to specially help those with cancer.

Young Carers - This fund represents grants received in order to provide short breaks for Young Carers.

Macmillan Volunteer Service - This fund represents funding received for a Volunteer Befriending Service. This service provides volunteers to support people who have cancer.

KCC Enhanced Hospital Discharge - This fund represents funding received to provide care to those who are specifically COVID-19 positive.

Barclays - This fund represents monies received to provide post COVID-19 support to Carers across Kent.

Hospital Discharge - This fund represents monies received to provide successful discharge of a Carer or the person with care needs from one of the three main EKHUFT hospitals.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	1,220,000	-	(195,372)	1,024,628
General funds	1,090,091	3,385,858	(3,425,228)	1,050,721
Restricted funds	185,449	614,402	(469,593)	330,258
	<u>2,495,540</u>	<u>4,000,260</u>	<u>(4,090,193)</u>	<u>2,405,607</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	1,220,000	-	-	-	1,220,000
General funds	1,434,886	3,426,160	(3,697,724)	(73,231)	1,090,091
Restricted funds	135,393	391,765	(414,940)	73,231	185,449
	<u>2,790,279</u>	<u>3,817,925</u>	<u>(4,112,664)</u>	<u>-</u>	<u>2,495,540</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	1,562	1,562
Current assets	350,908	2,338,287	2,689,195
Creditors due within one year	(20,650)	(244,500)	(265,150)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	<u>330,258</u>	<u>2,075,349</u>	<u>2,405,607</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	7,765	7,765
Current assets	220,249	2,609,800	2,830,049
Creditors due within one year	(34,800)	(287,474)	(322,274)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	<u>185,449</u>	<u>2,310,091</u>	<u>2,495,540</u>

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	<u>(89,933)</u>	<u>(294,739)</u>
Adjustments for:		
Depreciation charges	6,203	5,775
Dividends, interests and rents from investments	(42,219)	(11,256)
Increase in debtors	(194,149)	(40,156)
(Decrease)/Increase in creditors	(57,124)	69,495
Purchase of investment	(350,000)	-
Net cash used in operating activities	<u>(727,222)</u>	<u>(270,881)</u>

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,761,268	2,446,271
Total cash and cash equivalents	<u>1,761,268</u>	<u>2,446,271</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

21. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	2,446,271	(685,003)	1,761,268
Debt due within 1 year	(12,816)	20,846	8,030
Liquid investments	-	350,000	350,000
	<u>2,433,455</u>	<u>(314,157)</u>	<u>2,119,298</u>

22. Pension commitments

The charity operates three defined contribution pension schemes. The assets of each scheme are held separately from those of the company in separate independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £71,745 (2023: £62,155). Contributions totalling £5,449 (2023: £12,816) were payable to the funds at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	198,396	198,396
Later than 1 year and not later than 5 years	286,743	485,139
	<u>485,139</u>	<u>683,535</u>

24. Related party transactions

There have been no related party transactions during the year, or during the previous financial year.

25. Controlling party

In the opinion of the Trustees, there is no controlling party.

CROSSROADS CARE KENT

England & Wales - Charity number 1073896

Accounts

Registered number: 03694575
Charity number: 1073896

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023

Crossroads Care Kent
(A Company Limited by Guarantee)

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Crossroads Care Kent
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2023

Trustees Denis Linfoot (resigned 26 July 2023)
Patricia Hughes, Treasurer
Susan Cliffe
Deborah Ward
Lynne Tindle
Christopher Parkinson
David Hall
Richard Parsons, Chairman

Company registered number 03694575

Charity registered number 1073896

Registered office 170 Tonbridge Road
Wateringbury
Maidstone
Kent
ME18 5NS

Company secretary Lorraine Williamson

Chief executive officer Irene Jeffrey

Independent auditors Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Bankers Royal Bank of Scotland
14 Rose Lane
Canterbury
Kent
CT1 2ST

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

COIF Charities
80 Cheapside
London
EC2V 6DZ

Crossroads Care Kent
(A Company Limited by Guarantee)

Chairman's statement
For the Year Ended 31 March 2023

The chairman presents his statement for the year.

This has been a difficult year for Crossroads Care Kent and as with so many care charities the need for our senior team and managers to do more with less has never been more in focus than it is now. Increased demand for services has been matched by increasing cost pressures and rising wages as inflation and the cost-of-living crisis has hit us hard and it is true to say that uncertainty over future funding and the inflationary impact on our income in real terms has meant that there have been real concerns about our financial viability moving forward.

As we have felt the pinch so too have those unpaid Carers who rely on our services to give them some respite from the challenges they face looking after a loved one in their home. Carers UK is calling on the UK Government to urgently address the unprecedented financial hardship that unpaid carers are currently facing. They are asking the government to conduct a review of the links between caring and poverty to identify key levers to support different groups of unpaid carers to prevent them from falling into poverty. Their latest survey shows that levels of debt are rising as families struggle to pay for basics such as food and energy and highlighted that nearly 8% of unpaid carers, receiving Carer's Allowance are using food banks to cope with the crisis and that 1 in 6 unpaid carers are in persistent debt. It is true to say that the Carer's Allowance is totally inadequate and we support the call from Carers Trust for a complete overhaul of this taxable state benefit.

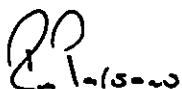
For Crossroads Care Kent to remain viable we rely on external funding, predominantly from Kent County Council and they of course have also been significantly pressured to review their services as they face additional cost increases at a time when budgets are already under considerable strain. We know that they have a legal obligation to balance their budgets, however our senior management team have been relentless in looking to secure future funding from them to ensure that our services can continue into the medium term.

I am pleased to report that this effort has been successful and funding has now been secured from both KCC and the Kent Integrated Care Board (ICB) that means we can continue our work until the end of March 2025, at which time we will have to re-tender once again. This roll over of our funding remains at the levels that were previously secured and has not been increased to allow for inflation which in real terms means that our income and spending power is significantly reduced. Our approach to our funders for an uplift in our income to combat inflation was not successful and this has meant that staffing levels are under constant review, recruitment is not possible and that there is the likelihood that the number of Carers we currently support will have to be reduced. We are right to flag the concerns that we have on financial issues and concerns over our ability to grow our service offering (that is further constrained by a one year roll over), but we are encouraged by the feedback that we have received from our funders and supporters that our services are indispensable and clearly viewed as critical.

We continue to offer an unparalleled level of support to Carers; be that through our core support services, crisis management, enhanced hospital discharge, health appointments, young carers, COGS and social events and we are delighted to have received funding from Macmillan that will support eight posts delivering specialist volunteer support to Carers coping with the effects of cancer on their loved ones. This funding totals nearly £1 million and covers the next three years. We must extend our gratitude to Macmillan and indeed to all our funders for their financial support and to those who have so generously made donations to us throughout the year.

It is difficult to look too far into the future but the challenges we currently face are not likely to get a great deal easier in the short/medium term. That having been said Crossroads is blessed with an amazing team throughout the charity. Our senior management team and our managers remain a source of inspiration, determined and dogged in delivering on our mandate to support Carers throughout Kent and Medway.

I would like to say a massive thank you to every team member for their energy, commitment and consistency throughout a challenging year and I would also like to take this opportunity to thank and acknowledge the contribution made by our dedicated board of Trustees for their unwavering commitment and prudence in supporting Crossroads through a turbulent year.



Richard Parsons

Date: 17-11-2023

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2023

In accordance with the Companies Act, the directors present their report and the audited financial statements of the Company for the year ended 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charities governing document and the provisions of the Statement of Recommended Practice Accounting (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT LEGAL AND ADMINISTRATIVE INFORMATION

Name

The full name under which the Charity is registered is **CROSSROADS CARE KENT**

Constitution and governing documents

The Charity is a company limited by guarantee and does not have share capital. It was incorporated on 19 September 2002. Its governing documents are its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

The company is potentially exempt from tax on its charitable activities under the provisions of the Finance Act 2010.

It is a charity registered with the Charity Commission under the provisions of the Charities Act 2011, the area of benefit being the county of Kent.

ORGANISATIONAL STRUCTURE

The policies reviewed and amended where necessary and agreed by the Trustees during the year were carried out by its staff: Chief Executive Officer, Irene Jeffrey, Services Director, Lorraine Williamson; Finance Manager, Iryna Perry; Care Managers: Hayley Last, Leanne Clark, Viv Harper, Lesley Sharp, Sheila Davies, Susan Brickland, Samantha Hollett, Emily McGowan; and training Manager Nick Lawton.

140 carer support workers were provided with training as required, to ensure compliance with the latest policies and procedures.

A scheme of delegation is in place and the responsibility for day-to-day operations management, and for ensuring that the charity delivers the services specified, rests with the Chief Executive Officer.

THE ROLE OF THE CHARITY TRUSTEES

During the year 2022-2023 the scheme's Trustees met 5 times and received regular briefings relating to the organisation, activities, policies and employment matters needed to provide overarching governance to the scheme.

The Board of Trustees ensured that the Scheme pursued the aims and objectives set out in its governing documents and that the scheme's assets have been used exclusively for those aims.

We strive to ensure that the needs of the organisation are appropriately reflected through the diversity of the trustee body, which is made up of committed individuals who have a good mixture of traditional business skills, experience in the voluntary sector and of caring. They give their time voluntarily and do not receive any remuneration for their time and input to the scheme. This support and commitment is much appreciated and valued by staff, Carers and other stakeholders involved in Crossroads Care Kent.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

MEMBERSHIP OF CROSSROADS CARE KENT

Membership of Crossroads Care Kent is open to the public and membership is not a requirement to become a beneficiary of the service. The Trustees may, at their discretion, admit to voting membership individuals and organisations, who or which support the objects of the company, on payment of the appropriate annual subscription for the time being in force. The Memorandum and Articles provide that a Board of Trustees is elected by the members from their number and shall govern the company/charity. The requirement is for a minimum of three Trustees to a maximum of seventeen.

The Board may appoint a person who is willing to act as a director and trustee either to fill a casual vacancy or as an additional director and trustee should their number be less than twelve.

The particulars of bankers, Auditor and the names of the Trustees and the Company Secretary who served throughout the year are shown on page 1.

New directors and trustees undergo appropriate induction procedures after appointment and have their training needs regularly reviewed.

Board members and staff are required to sign a code of conduct and directors and staff are obliged to consider the conflict of interest policy throughout its management process.

INVESTMENT POWERS

Crossroads Care Kent may invest money not immediately required in or upon such investments, securities, and property as thought fit, subject to any conditions imposed by law or as otherwise provided for in the company's regulations. The Board of Trustees continue to consider investing in property purchase as a long-term investment. A designated fund remains allocated for this investment.

OUR MISSION STATEMENT

Crossroads Care Kent exists to provide high quality short breaks and support for Carers throughout Kent, to relieve the stresses of caring.

In carrying this out we will ensure that the highest standards of quality assurance and equal opportunities are adhered to.

OBJECTIVES

The Scheme is established for the benefit of the public for the following objective:

To relieve the stresses experienced by Carers and beneficiaries

In this document

"Beneficiaries" means any person or people who have care needs as a result of disability, illness, or age.

"Carers" means any person or people involved in the provision of care for a person or people who have care needs as a result of disability, illness, or age.

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

The area of benefit for the service is Kent

WHO IS A CARER?

The Care Act 2014 states:

A Carer is "somebody who provides support or who looks after a family member, partner or friend who needs help because of their age, physical or mental illness, or disability. This would not usually include someone paid or employed to carry out that role, or someone who is a volunteer"

The term Carer refers to anyone who is caring for, or supporting one or more individuals, having acquired this role by virtue of their relationship to that person.

Carers hold families together, enabling loved ones to get the most out of life and making an enormous contribution to society. Many people do not think of themselves as 'carers'. They see themselves simply as a husband, wife, partner, father, mother, son, daughter, or friend looking after someone they love, who needs support. Caring comes in all shapes and sizes and different challenges present themselves depending on the individual in need of their support, the Carer, and their needs.

All circumstances are different, but a Carer might help someone with any of the following:

- personal care: washing, dressing, taking medication
- household tasks: shopping, cleaning, cooking, laundry
- financial matters: dealing with bills, writing letters
- supervision: watching over someone who cannot be left alone
- travel assistance: getting out and about, going to appointments
- emotional support: friendship, listening and advice.

As Kent's largest Charity, set up specifically to support Carers and the people they care for, we continue to champion Carers rights to a short regular break and bespoke support, in order to reduce the significant risk of breakdown in Carers own health so often attributed to caring responsibilities.

PRINCIPAL ACTIVITY - How our activities deliver public benefit

HOW DOES CROSSROADS CARE KENT HELP CARERS?

SHORT BREAKS SERVICE

Crossroads Care Kent is the leading provider of direct home-based respite services for Carers and our core offer is that of a regular, flexible short break - time out from a caring role to enable a Carer to carry out their own activities; household, social or business, or to take a proper rest without worrying that the person they care for is unsafe, or unattended.

Our service is bespoke, designed to meet the needs of each caring family led by them and the person they care for. Following an assessment, which includes consideration of a Carers network of support a regular visit from a trained carer support worker commences. They will work closely and flexibly with each Carer and the person they are caring for, to ensure that the support offered is exactly how they want it to be.

Carers are a diverse section of the population, ranging from relatively healthy, independently living individuals, active and inactive retired, to very frail individuals with multiple long-term health conditions, poor physical functioning, and cognitive problems, all presenting unique challenges.

The UK's ageing population means that an increasing number of people are caring for aging partners and parents, alongside other caring responsibilities. Aging also increases other risk factors such as cognitive impairment, falls, level of physical activity, co-morbidity, depression, age related diseases and living in isolation/loneliness.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Often these changes occur in later life; post retirement, following bereavement, giving up independence through ill health or caring responsibilities. These changes can have a significant effect on the quality of people's lives.

Many carers are so emotionally and/or physically tired because of caring that any free time is spent sleeping, or doing nothing, rather than pursuing their ideal activities, or looking after their own health.

A Carer's life may be restricted by the need to be on call for some or most of the day and night because the significant care needs of the person they are caring for are complex, or they cannot be left alone safely in an emergency or for any length of time; despite this, Carers often feel guilty about, or are unwilling to, leave their cared-for person.

OUR TRAINED CARER SUPPORT WORKERS

One of our trained, experienced carer support staff (currently 136) visit a Carer's home to take over their caring role for a while. They will spend time with the family getting to know the needs of the individual they are helping and will follow as closely as possible the routine of the Carer.

For emergency care, our staff will take over the caring role for a period of up to 48 continuous hours. All our carer support workers receive:

- regular refresher and continuing training in accordance with their training plans plus comprehensive training at induction, which complies with the standards as set down by the Care Quality Commission
- Health & Safety training in accordance with current legislation
- on-going support from the senior management team consisting of the Care Management and Business Team staff

OUR VALUES

Crossroads Care Kent is committed to:

Treating Carers and people with care needs with respect and sensitivity, recognising the dignity and value of each person for whom the service is provided

Supporting Carers and people with care needs to make choices and maintain independence Offering flexible services that meet the needs of both the Carer and the person with care needs

Involving and consulting with Carers and people with care needs in the provision, management and development of the support provided by Crossroads Care Kent

Respecting the privacy and personal choices of lifestyles, custom, culture values and spiritual beliefs of each person for whom the service is provided

The principle of equal opportunity regardless of race, gender, marital status, legal sexual orientation, age, ethnic origin, disability, or religion, both in the provision of our services and in our employment practices and policies.

Responding to the diversity of needs presented and developing appropriate services for all Carers in all communities

Working in partnership with other organisations in the interests of Carers

Crossroads Care Kent believes that everyone involved with the organisation must be valued and treated with respect and has the opportunity to give input into the development of the organisation.

Carers, people with care needs, staff and Trustees, as well as funders and other interested stakeholders, are invited to engage with the monitoring and planning of services to ensure that the organisation continues to work towards achieving the aims of the charity.

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

STRATEGIC OBJECTIVES 2022/2023

The strategic objectives of the organisation remain to:

- Secure tenders for Carers services: A critical aspect of our business plan is to ensure that we are well placed to compete in tender processes.
- Work with KCC and Kent CCG's to ensure that carers are given a voice
- To maintain existing services to current carers and to secure the highest possible level of support for new Carers
- Increase income: Proactively seek alternative fundraising sources
- Develop further volunteering opportunities across Kent, both within our partnership with Macmillan and to provide volunteer services for Carers and people with care needs, which are flexible and meet their needs and those of our funders.
- Effective partnership working with Carers Trust, and local Carers organisations to achieve joint objectives

STRATEGIC PLANNING

Key strategy objectives are reported to, and closely monitored by, the Board of Trustees for Crossroads Care Kent at bi-monthly meetings, ensuring targets are met and decisions implemented.

REVIEW OF ACTIVITIES DURING THE YEAR 2022-2023

SERVICE UPDATES

Our range of services supported a total of 4,970 adult Carers with their caring role during the year.

Short Breaks service

Our recent campaign #KentCarersNeedBreaks highlighted the value of a short break for a Carer to help them in their caring role.

We asked Carers to tell us their own stories and Claire contacted us recently to tell us about her life.

'I'm the sole carer for my Mum who has mixed dementia, diagnosed just over 3 years ago. I struggle at times getting Mum to eat, her personal care is another battlefield (I mostly give in!) and she can be quite verbally nasty and swear at times, so I have had to develop a thick skin to avoid getting upset. She cannot be left alone and whilst I do have some support from local social services, I have to use this for my medical appointments as I have my own conditions to deal with too. It just feels SO lonely. Dementia has taken my Mum and I am now looking after this person who is a stranger to me most of the time'.

Caring for someone is tiring and challenging. It can be lonely and stressful, particularly without a support network. Crossroads Short Breaks service has changed thousands of Carers lives by enabling them to take a short but regular break from their caring role. They can take time out to charge their batteries, or to participate in social activities for example – whatever will give them a little bit of normality for a few hours a week and a chance to be themselves, not just someone's Carer.

As in previous years, the number of people being referred, or referring themselves for a short break continues to rise well beyond the level of resources that are available to meet the demand. The service is recognised as an essential tool to support Carers under the statutory requirements of the 2014 Care Act.

During the year 2022/2023, 1,793 Carers received a short break; this meant not only a chance for Carers to have some time out, but also provided a meaningful and supportive visit for each of 1,793 the people they care for – a total of 3,586 beneficiaries of the short breaks service. In total, 116,800 hours of replacement care were delivered.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Health Appointments

For Carers, trying to look after their own health and attend appointments is not easy, particularly if the person they are caring for cannot be left alone. Carers can contact our Health Appointment service to arrange for replacement care whilst they attend their own appointments, such as a GP appointment, an outpatients appointment, or treatment session. Carers currently receiving a short break from Crossroads, often use their short break time to plan their appointments, knowing that our Carer Support worker will be there, but any Carer can contact us and we do our best to provide support for them to attend their appointments on a pre bookable basis.

This service is funded by the CCG under the health element of our contract and this year supported 453 different Carers to attend their appointments, providing over 3900 hours of replacement care. An increase on last year.

Carers Crisis Support

Many Carers don't have support networks around them to help out when there is an emergency or when they just can't cope alone anymore in a crisis. Our crisis team work around the clock, supporting Carers 24/7 and taking over the caring role if a Carer is ill, or in desperate need of support, rather than having someone admitted to hospital or care unnecessarily because their Carer can't cope.

Our experienced team look at each situation individually and provide a bespoke response, taking into consideration the needs of the Carer, the person they care for (and where appropriate the wider family network), delivering support when it matters most, whilst longer term solutions are considered or until the current crisis is resolved.

During the year 2022/2023 a total of 26,200 hours of support (of which 17,500 hours were waking nights and weekends) were provided through this service for families caring for someone at the end of life, or for those Carers who were struggling with their caring role due to the changing health of the person they are caring for, or Carers who were taken ill themselves and could not provide the care needed to keep their loved one at home during their illness, or hospital stay.

Dementia Outreach & COGS Clubs

Our COGS clubs in the West Kent area continue to provide a safe and stimulating environment for people with mild to moderate dementia. The group work is based on the principles of Cognitive Therapy and includes current affairs, music and movement activities for small groups. There is always lots of laughter and fun at the 3 clubs and new members are welcome. Our dementia outreach team continues to support many families with one to one support, information and advice and help to access practical support services.

Macmillan Crossroads Volunteer Service Kent & Medway

Crossroads has worked with Macmillan to provide a volunteer service for people with cancer, and their Carers, for over 10 years now. Volunteers are safely recruited and trained, then paired with individuals or families needing practical and emotional support to help them through their cancer journey. There is a wide range of support on offer, from practical help around the house or garden to befriending face to face or by phone.

In order to create a more effective link with cancer services and a better patient journey, our team provide electronic joint assessment process with Macmillan so that patients only have to tell their story once. Following this assessment, a 12 week action plan is drawn up with each clients to help develop their resistance in line with Macmillan's whole cancer journey approach.

A successful application has recently been awarded by Macmillan to fund this service for a further three years.

In addition to the core element of our volunteer support, our small counselling service for Carers has been growing significantly over the last year following a small grant from the Kent and Medway Cancer Alliance and a further expansion of the counselling service is planned for the forthcoming year.

During the year over 150 trained, supervised volunteers gave their time freely to provide a bespoke service providing practical, emotional and companionship support, along with information, guidance, and carers counselling, helping over 400 people living with cancer.

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Crossroads Volunteer:

"Knowing I am contributing to an organisation that really helps other people – people in great need of support is what I enjoy the most about volunteering. I have to say that all the people I come into contact with are always friendly, helpful, I feel welcome and valued and the feeling of being able to really make a difference is so important to me"

Crossroads Macmillan Clients:

"The coffee and chit chat is what I love! The support from the office team is so helpful too. My social life is much different now, and having someone coming over is lovely, but I also have help with housework which is so difficult for me sometimes. My garden is looking lovely too. I feel the help I'm getting is not only in a social way, but medicinal for me too"

"I found it comforting to have somebody popping in for a chat and helping with a little housework. There is no doubt I would have been lonelier and struggled to get things done around my home. I'm no longer so mobile but like to think I can still do some things, my volunteer includes me and helps me and gives me confidence to feel useful".

Counselling Client:

"Through the counselling I've established better patterns/rhythms of daily life and am better able to sleep than before. My counsellor was especially good at encouraging me to think more coherently about how better to achieve the balance between self-care and caring for loved ones. I've had counselling in other contexts but I'd say this set of sessions stands out as (without hesitation) the best in my long life".

Volunteers contribute a variety of skills and experiences that enhance the work of our organisation; in return they gain personal satisfaction and for some it is a route into employment. The recruitment and retention of volunteers is an integral part of our business model; without them we would not be able to run our services, or indeed, our organisation.

Carers Café and Social events

Our social cafes have continued throughout the year, with a new regular café group starting in Ashford making a total of 3 monthly groups in East Kent and one weekly group in West Kent.

Carers are invited and can bring along the person they care for. Activities and quizzes are provided as well as time and space to chat through their caring roles. Guest speakers are often invited along to inform Carers about their rights and benefits.

Young Carers

Our Young Carers project is sustained by a variety of funding streams for which we are very grateful. We have a small staff team who work hard with volunteers and session workers to run regular group clubs in Maidstone, Ashford and Sittingbourne, as well as a comprehensive programme of activities for children during school holidays. These include trips to attractions, such as Sea Life, cinemas, theme parks etc. as well as local beaches and parks. The highlight of the year for our Young Carers was, as always, the Young Carers festival which was enjoyed by everyone.

20th Anniversary Young Carers Celebrations

During the year we celebrated 20 years of supporting children who are caring for a family member with a physical, or mental health illness. The project has supported 1000's of children over the last 20 years and the team celebrated during the holidays with pizza nights and plenty of cake!
Over 250 children were supported during the year 2022-2023.

Funding

Once again, the planned procurement of Carers Short Breaks services, due Autumn 2022, was delayed for a further year. This was not announced until the end of September 2022 when KCC members were asked to approve a Direct Award for 1 years funding at their council meeting. The reasoning behind this was to allow the council further time to consult with Carers, Carers organisations and the public, on how to implement the new Carers Strategy which was finally published in August 2022.

No further information was given to us at this time but work on the implementation plan is due to take place during 2023/2024.

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

West Kent CCG End of Life

This service is funded by West Kent CCG to support Carers who are caring for a loved one in the last 12 months of their life. Dealing with the news that someone you care for is nearing the end of their life is an enormously difficult time for Carers and we are grateful to the CCG for grant funding us to provide additional support, including waking night support.

Canterbury Parkinson's UK

As always, we are very grateful to the branch members and supporters of the Canterbury Parkinson's Society. Once again, they have funded weekly services this year for two families who are caring for someone with a Parkinson's diagnosis. We would like to thank them for their continued and much appreciated support.

Social Value and Charitable Objectives

Crossroads as a charity retains its values of supporting Carers and beneficiaries of all ages. As a large charity, with around 180 staff and 175 volunteers, Crossroads works hard to maintain and deliver a wide range of different types of support for all Carers and beneficiaries, 85% of all our income is spent on supporting general charitable purposes and only 15% on overheads.

Our 8 strong Board of skilled and experienced Trustees provide strategic governance and support to the senior management team and collectively hold responsibility for ensuring the charity meets its charitable objectives and contractual requirements. They are committed to ensuring the sustainability of our charitable services and projects, such as our Young Carers clubs, Carers social activities, COGS clubs and dementia outreach support work, as well as the development of new and innovative services.

Crossroads 40th Anniversary

During the year we held a number of events to celebrate our 40th anniversary of delivering respite short breaks for Carers across Kent. Originally 11 Crossroads schemes, the organic and proactive merging of these individual charities has formed the amazing countywide organisation that we know today.

Carers events were held throughout county during the Summer, Autumn and Winter, starting in June with a Jubilee lunch in Maidstone and finishing with a Christmas party in Faversham.

Staff events were held in East and West Kent with long service awards being presented to many staff, some for over 30 years' service. We held a celebratory event for our wonderful volunteers in September, hosted by the Mayor of Canterbury and held a fundraising Quiz in November, as well as sponsored walk to raise funds for Carers.

40 commemorative roses have been planted in the grounds of Age UK Herne Bay and Whitstable where our East Kent office is based.

Employers of Choice – Supporting the Kent

As a charitable organisation employing around 186 staff we monitor against a number of factors to ensure best value, such as:

- flexible contracts provide additional resources without embedded costs.
- locally situated, highly trained staff available across all contracts.
- calls allocated to nearest CSW, minimising delays and travel costs
- county referral communication hub reducing costs and avoiding duplication.
- integrated services, enabling seamless access to a variety of support for Carers of all ages
- high staff retention minimising recruitment costs.
- re-invested of any surplus in service improvement
- wide range of Volunteer opportunities

We invest in planned workforce development and actively promote the status of care work as a profession. We have a highly skilled, experienced, and qualified staff team with high rates of colleague retention.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Results from our latest confidential staff survey, carried out during 2022, confirm that staff feel well trained, well supported and respected, valued, and get great job satisfaction from supporting our caring families. The report highlights that working for a charity is very important and that 98% are proud to work for Crossroads.

CARERS TRUST

Crossroads Care Kent remains a Network Partner of Carers Trust, a national charity which supports Crossroads Care scheme members by providing safe policies and procedures, access to information and advice, operational support tools and many forms of support.

Carers Trust works to improve support and services as well as recognition for anyone living with the challenges of caring, unpaid, for a family member or friend who is ill, frail, disabled or has mental health or addiction problems. With network Partners, they aim to ensure that information, advice, and practical support are available to all carers across the UK.

Carers Trust's Network Partners are made up of a unique network of independently managed carers' charities, the majority of which are based in UK. The shared vision for carers is to make sure that information, advice, and practical support are available to all carers across the UK.

Crossroads Care Kent is an autonomous charity, carrying full legal responsibility for its own management, services, and finances.

Carers Trust advises on service development and supports schemes to provide Carer services that meet national and local initiatives and drivers within a framework of legislation and good practice. The terms and conditions of Crossroads Care Kent membership of the Trust are annually reviewed to reflect this.

INCOME AND EXPENDITURE

Total income for the year amounted to £3,817,925 of which £3,587,743 was generated from charitable activities including grants and contracts and £230,182 was derived from other sources, namely investments, donations and other trading activities.

Income from charitable activities decreased by £58,672 due to the one-off grants received to enhance post COVID support to Kent Carers in the prior year.

Total expenditure of Crossroads Care Kent in 2022/2023 was £4,112,664 an increase of £280,170. The main reason for this was an increase of direct costs, project, and group activities costs to pre pandemic level as well as staff costs to accommodate increase of NMW.

The overall result for the year was a deficit of £294,739 comparing to the deficit of £21,164 for 2022.

The average number of staff employed by the Crossroads Care Kent during the year was 190, an increase from 181 in 2022. Total staff costs for the year was £3,686,414, an increase of 7.6% compared with 2022. Further analysis is shown in note 9 to the accounts.

Net assets at 31 March 2023

Crossroads Care Kent net assets at 31 March 2023 was £2,495,540. This represents a decrease of £294,739 compared with the net assets at 31 March 2022.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Financial strategy and reserves

The charity's financial strategy is guided by its policies on expenditure and reserves. The Crossroads Care Kent policy on expenditure is to ensure that it has sufficient resources to meet its charitable objectives over the medium term. The charity generates money from a variety of activities that support or are complementary to its core purpose and make best use of its assets.

In agreeing the level of resources, Trustees are mindful of their responsibility for the stewardship of the charities long-term mission. Trustees take a risk-based approach, which aims to balance the ambition in meeting its charitable objectives; its ability to generate income; and its capacity to spend now and in the future.

The Crossroads Care Kent total reserves at 31 March 2023 was £2,495,540. As set out in note 15 to the accounts, £185,449 of this represents restricted funds, £1,220,000 of designated funds and the remaining £1,090,091 represents unrestricted funds.

DEVELOPMENTS SINCE 1st APRIL 2023

FUNDING FROM KENT COUNTY COUNCIL (KCC) & KENT & MEDWAY INTEGRATED CARE BOARD (ICB)

Kent County Council has made no secret of its very challenging financial position and the difficult decisions that it has to take to provide services for all of Kent's residents. To this end, and as part of a suite of financial cuts, a £4.3M reduction in support across the local Voluntary and Community Sector was announced for the year 2022/2023.

Fortunately, Crossroads were not affected by this reduction in funding and a Direct Award for one year was granted at the same level as last year. The council have now recognised that they need to support unpaid Carers with a range of assessments and services in order to fulfil the terms of the 2014 Care Act, and short breaks are a significant part of this offer.

Trustees and Senior Managers have continued to liaise with senior health and social care leaders to press upon them the importance of this valuable service for Carers and to highlight the risks to the organisation should funding not be renewed in future.

Finally in July 2023, both the ICB and KCC confirmed that continuation funding for Crossroads services for a further one year, at the same financial level, had been approved. This means Crossroads funding is now secure until March 2025 for our Short Breaks, Health Appointment and Carers Crisis support services, whilst work continues to consult with Carers and providers to plan what is needed to meet the aims and objectives of the new Kent Carers Strategy 2022-2027.

FORWARD LOOKING STATEMENTS

Whilst the organisation is of course relieved to receive an additional one years' funding, it is difficult to sustain the level of clients we support using paid care staff in these times of increasing wages and business expenses without heavy subsidies being released from our reserves to do so at the same volume.

There has been no increase in the amount of funding received since 2018 whilst minimum wages, compulsory pension contributions, on costs and increased regulatory costs have increased significantly, meaning that a planned and measured release from our reserves over the last 3 years has been necessary to remain viable to date.

It is essential that the organisation takes the necessary actions now to ensure Crossroads' sustainability and to remain viable and fit for purpose when the next Short Breaks contract is finally published sometime in the Autumn of 2024.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

We need to take steps to reduce the level of service provision that we currently provide to match the income we receive from the Direct Award contract. Unfortunately this will mean staff reductions, and reducing the number of care hours that we deliver in the second half of 2023/2024. It is anticipated that by the end of the year, we will have achieved and stabilised the necessary reduction in headcount to meet, but not exceed, our contractual requirements in service levels.

PUBLIC BENEFIT

The Trustees have a responsibility to report on how the aims of the charity are carried out for public benefit through the activities undertaken by the charity.

This report sets out the activities of the scheme using both narrative and statistics to evidence that these aims are being met and that the charity is operating for public benefit.

The Directors and Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission.

RESERVES AND RISK REVIEW RISK FACTORS

The Board is responsible for undertaking regular reviews of any major internal or external risk factors associated with running a Charity. There are currently several risks to which Crossroads Care Kent is exposed:

1. Reliance on publicly funded entities, such as Local Authorities and the NHS. Any material reduction or loss of grant revenue could adversely impact Crossroads Care Kent' business.
2. Crossroads Care Kent operates in a highly regulated business and care environment; failure to comply with regulations could lead to substantial penalties, and de-registration.
3. Failure to accurately predict and provide for future cost increases, or to overestimate its ability efficiently to deliver services that it contracts to provide, could affect its capability to deliver services.
4. Changes in public health care policy and uncertainty as to the future of such policies
5. Competition with other for-profit and not-for-profit entities for contracts.
6. The ability to attract, retain and train experienced and/or qualified staff, managers, Trustees and other volunteers required to deliver a quality service

STATEMENT OF RISK ASSESSMENT

The Trustees have a duty to take all reasonable steps to assess and manage risks to their charity's activities, beneficiaries, property, work, or reputation. A Risk Register control system of all risks including financial and operational is in place to monitor internal risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the financial control procedures approved by the Trustees.

These procedures are periodically reviewed to ensure they meet the needs of the charity.

Reserves Policy

Reserves are held in order to provide working capital and to cover unplanned emergency expenditure. Most of our reserves are held in unrestricted reserves and designated funds to cover cost for redundancies and purchase of larger premises. Trustees believe that given ongoing needs of our organisation, it is essential to consider what would happen were income to fall.

Restricted funds comprise funds which are to be used in accordance with specific restrictions imposed by the donors of the funds. Generally, restrictions relate to the work committed under specific grants received in the previous years.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Designated funds are as follows:

Our designated funds which are set aside by trustees' total £1,220,000 including £250,000 to support the potential relocation of both offices to one central site or to meet the organisation's short and long term accommodation needs in the event that one or both offices are required to find alternative suitable accommodation.

Our accommodation in both East and West Kent is stable at present with suitable premises rented from external landlords. However, the Trustees consider it prudent to continue to designate this fund for the foreseeable future.

In addition, reserves of £690,000 are also designated to cover the costs of declaring all staff redundant in the event of the charity being wound up or the loss of contracts.

The other designation of £280,000 relates to the commitment we make to our clients providing future respite, emergency, and palliative care in the event of restricted income being withdrawn.

General Funds represent free reserves and is held in recognition of the risks (and opportunities) that may impact on the operation of the charity itself. The overarching principle applied when calculating the optimal level of unrestricted reserves, is that should funding come to an end, sufficient time is available to: - find replacement income; and or to - find alternative organisations to provide necessary service; and or to - smoothly close part of the services down. Based on this principle the Trustees have decided to hold 2 months of Care Support Workers and staff associated costs, 4 months of programme costs and urgent care team costs and 6 months of anticipated fixed (non-recovery Running Costs) of the charity in unrestricted reserves. This sets the requirement at £850,000.

Trustees are satisfied that the level of free reserves (£1,090,091) is therefore adequate.

Pay Policy Introduction

This policy sets out the principles upon which the Trustees of Crossroads Care Kent make decisions about staff salary.

Principles

The following pay principles are applied:

- salaries will be reviewed annually and benchmarked when necessary, against suitable employers
- salaries must be affordable given the financial performance of the charity
- salaries will recognise appropriate regional differences

Policy Statement

Crossroads Care Kent seeks to ensure that its remuneration policy and practices are compatible with effective risk management. This is done by embedding the following principles into its Pay Policy:

- remuneration is compatible with the risk management and risk tolerance of the charity
- remuneration supports the charity's strategy, objectives, values, and long-term interests
- employees in control functions have appropriate authority and are remunerated adequately in accordance with their functions; and
- the board of Trustees approves and reviews annually the general principles of the remuneration policy.

This policy aims to attract and retain people with the right mix of skills and experience who share the charity's values and are prepared to work together as a team.

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Scope

This policy applies to all employees of Crossroads Care Kent. It is owned by the Trustees. Its content and any amendments are subject to approval by the Trustees. The policy will be reviewed annually by the Board of Trustees.

Benchmarking

Crossroads Care Kent needs to be able to attract and retain suitable individuals. The need for appropriate levels of remuneration must be considered. A job evaluation scheme would be disproportionate to the size of Crossroads Care Kent. Therefore, should the need for benchmarking occur Crossroads Care Kent will consider pay across charities and not-for-profit organisations within the Kent area. It will aim to benchmark its salaries at the median after making allowance for other benefits that are included within a role.

Salary process and recommendations for salary awards

The Trustees maintain oversight and control over Crossroads Care Kent's salaries to ensure pay levels remain appropriate. The approach adopted comprises:

- The Chief Executive is responsible for making recommendations to the Board of Trustees.
- The Chief Executive has authority to make decisions around salary adjustments necessary to meet operational need within overall agreed budget.
- A recommendation on whether to make an annual pay increase will be made by the Chief Executive Officer when they consider the next financial year's estimates and the performance of an employee. Different levels of increase may be awarded to different staff if felt appropriate by the Chief Executive Officer.
- Employees will receive written notification of any salary awards made to them.

Anyone who is subject to formal action arising from poor performance or conduct will not receive a pay increase until their performance is deemed satisfactory by their line manager.

Employee Benefits

Crossroads Care Kent offers the following employee benefits in addition to salary:

- In addition to public holidays 20 days annual leave per calendar year. This is adjusted "pro-rata" for the first and last year of employment and as appropriate for part-time staff. An additional 3 days annual leave is available for staff serving 3 years or more.
- Occupational sick pay is offered in addition to Statutory Sick Pay for key personnel in the organisation.
- Staff are automatically enrolled into the organisations auto enrolment pension provider when reaching the eligibility criteria.
- Access to health insurance through payroll
- Enhanced training and progression opportunities.

INSURANCE

Crossroads Care Kent carries a variety of insurance policies including, among others, property and material damage, business interruption, employer's liability, public liability, directors and officers liability and medical malpractice. Crossroads Care Kent maintains insurance coverage that is of the type that is customary for a business of the nature and size of Crossroads Care Kent.

LEGAL PROCEEDINGS

In the normal course of its business, Crossroads Care Kent is subject to national and local regulatory scrutiny, supervision, and control. At the date of this annual report, to the best of Crossroads Care Kent knowledge, after due inquiry, there were no exceptional events, claims or litigation which have had or are likely to have a material adverse impact on Crossroads Care Kent business activities, results of operations or financial condition.

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Trustees' Report (continued)
For the Year Ended 31 March 2023

The Trustees of Crossroads Care Kent declare that no serious incident has taken place during the year which should have been reported to the Charity Commission.

QUALITY ASSURANCE

Crossroads Care Kent is focused on providing services that achieve high quality and service user satisfaction. The scheme has consistently maintained the high quality of work demanded by the sector and the Care Quality Commission which publicly regulates social care providers and facilities in England.

CARE QUALITY COMMISSION

The Care Quality Commission are not yet resuming site inspections, but we continue to work with them providing information about our work through desk top reviews and conversations with inspectors to ensure compliance. CQC use this information to evaluate our ratings annually, which remain GOOD across the board. Information to this effect will be posted on our CQC's website to inform the public of this outcome.

Links to our latest CQC reports are available on our website, www.crossroadskent.org

Crossroads Care Kent
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Trustees' Report (continued)
For the Year Ended 31 March 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also the directors of Crossroads Care Kent for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as the trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware; and
- that Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M. Tindle

Lynne Tindle
Trustee
Date: 17/11/2023

Crossroads Care Kent
(A Company Limited by Guarantee)

Independent Auditors' Report to the Members of Crossroads Care Kent

Opinion

We have audited the financial statements of Crossroads Care Kent (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Crossroads Care Kent
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Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Crossroads Care Kent
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Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety, Care Quality Commission inspection reports, and fundraising practices) and fraud, and review of the reports made by management; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Identifying and testing journal entries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Crossroads Care Kent
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Independent Auditors' Report to the Members of Crossroads Care Kent (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Canterbury

Date: **30 November 2023**

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Crossroads Care Kent
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Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	-	218,926	218,926	164,633
Charitable activities	5	391,765	3,195,978	3,587,743	3,646,415
Investments	6	-	11,256	11,256	282
Total income		391,765	3,426,160	3,817,925	3,811,330
Expenditure on:					
Charitable activities	7	414,940	3,697,724	4,112,664	3,832,494
Total expenditure		414,940	3,697,724	4,112,664	3,832,494
Net expenditure		(23,175)	(271,564)	(294,739)	(21,164)
Transfers between funds	15	73,231	(73,231)	-	-
Net movement in funds		50,056	(344,795)	(294,739)	(21,164)
Reconciliation of funds:					
Total funds brought forward		135,393	2,654,886	2,790,279	2,811,443
Net movement in funds		50,056	(344,795)	(294,739)	(21,164)
Total funds carried forward		185,449	2,310,091	2,495,540	2,790,279

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 25 to 43 form part of these financial statements.

Crossroads Care Kent
(A Company Limited by Guarantee)
Registered number: 03694575

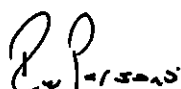
Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	7,765	5,164
		<u>7,765</u>	<u>5,164</u>
Current assets			
Debtors	12	383,778	343,622
Cash at bank and in hand		2,446,271	2,714,272
		<u>2,830,049</u>	<u>3,057,894</u>
Creditors: amounts falling due within one year	13	(322,274)	(252,779)
Net current assets		<u>2,507,775</u>	<u>2,805,115</u>
Total assets less current liabilities		<u>2,515,540</u>	<u>2,810,279</u>
Provisions for liabilities		(20,000)	(20,000)
Total net assets		<u><u>2,495,540</u></u>	<u><u>2,790,279</u></u>
Charity funds			
Restricted funds	15	185,449	135,393
Unrestricted funds	15	2,310,091	2,654,886
Total funds		<u><u>2,495,540</u></u>	<u><u>2,790,279</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Richard Parsons
Chairman

Date: 17-11-2023

The notes on pages 25 to 43 form part of these financial statements.

Crossroads Care Kent
(A Company Limited by Guarantee)

Statement of Cash Flows
For the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	18	(270,881)	1,308
Cash flows from investing activities			
Dividends, interests and rents from investments		11,256	282
Purchase of tangible fixed assets		(8,376)	(2,471)
Net cash provided by/(used in) investing activities		2,880	(2,189)
Change in cash and cash equivalents in the year		(268,001)	(881)
Cash and cash equivalents at the beginning of the year		2,714,272	2,715,153
Cash and cash equivalents at the end of the year	19	2,446,271	2,714,272

The notes on pages 25 to 43 form part of these financial statements

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

1. General information

Crossroads Care Kent is a charity (company number: 03694575), limited by guarantee, incorporated in England and Wales.

The charity's registered office is 170 Tonbridge Road, Watlingbury, Maidstone, Kent, ME18 5NS.

The charitable activities of the charity continues to be to provide trained care support workers to take over the Carer's role to give the Carer a short break on a regular basis.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS102, in accordance with the mandatory adoption of the triennial review for accounting periods beginning on or after 1 January 2019.

Crossroads Care Kent 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.

The charity's functional and presentational currency is in Pounds Sterling.

The charity's financial statements are presented to the nearest pound.

2.2 Going concern

The charity's main source of income is from its charitable objectives being the receipt of grants and donations to provide trained Carer support workers to take over the Carer's role to give the Carer a short break on a regular basis.

In order to meet its day to day working capital requirements the charity is dependent upon these grants and donations, the nature of which are primarily awarded on an annual basis.

The Trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

2.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.4 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

2.6 Government grants

Grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.7 Taxation

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

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%	Straight line
Computer equipment	-	25%	Straight line

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.12 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or finance at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If the objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.13 Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which 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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgement

The preparation of the financial statements requires key management to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year. The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

The following judgements have had the most significant impact on the amounts recognised in the financial statements:

Lease commitments

The charity has entered into a range of lease commitments in respect of property. The classification of these leases as either financial or operating leases requires key management to consider whether the terms and conditions of each lease are such that the charity has acquired the risks and rewards associated with the ownership of the underlying assets.

The following are the company's key sources of estimation uncertainty:

Allocation of support costs

The charity allocates its support costs based upon the number of hours staff members have incurred between the charitable activities. This method is also used to allocate support costs between restricted and unrestricted funds.

Provisions

A provision has been made in relation to the dilapidations of the property. This can be seen at note 14.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

4. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	-	134,199	134,199	112,527
Legacies	-	84,727	84,727	49,764
Government grants	-	-	-	2,342
	<u>-</u>	<u>218,926</u>	<u>218,926</u>	<u>164,633</u>
	<u><u>8,169</u></u>	<u><u>156,464</u></u>	<u><u>164,633</u></u>	
Total 2022				

5. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from charitable activities - Provision of care services	391,765	3,195,978	3,587,743	3,523,613
Income from charitable activities - Volcare	-	-	-	122,802
	<u>391,765</u>	<u>3,195,978</u>	<u>3,587,743</u>	<u>3,646,415</u>
	<u><u>318,951</u></u>	<u><u>3,327,464</u></u>	<u><u>3,646,415</u></u>	
Total 2022				

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	11,256	11,256	282
	<u>11,256</u>	<u>11,256</u>	<u>282</u>
	<u><u>282</u></u>	<u><u>282</u></u>	
Total 2022			

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Provision of care services	3,719,886	314,366	4,034,252	3,757,919
Volcare	78,412	-	78,412	74,575
	<u>3,798,298</u>	<u>314,366</u>	<u>4,112,664</u>	<u>3,832,494</u>
Total 2022	<u>3,499,850</u>	<u>332,644</u>	<u>3,832,494</u>	

Analysis of direct costs

	Provision of care services 2023 £	Volcare 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	3,608,002	78,412	3,686,414	3,427,558
Staff training	20,345	-	20,345	8,688
Recruitment costs	2,460	-	2,460	4,669
Macmillan project activities	23,824	-	23,824	16,770
COGS expenditure	14,503	-	14,503	9,884
Carers activities	14,328	-	14,328	2,551
Young Carers project activities	36,424	-	36,424	14,637
Volcare volunteer expenditure and subsistence	-	-	-	15,093
	<u>3,719,886</u>	<u>78,412</u>	<u>3,798,298</u>	<u>3,499,850</u>
Total 2022	<u>3,438,296</u>	<u>61,554</u>	<u>3,499,850</u>	

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of care services 2023 £	Volcare 2023 £	Total funds 2023 £	Total funds 2022 £
Depreciation	5,775	-	5,775	5,576
Rent	138,248	-	138,248	118,447
Gas, electricity and water	5,055	-	5,055	5,467
Telephone and postage	22,922	-	22,922	21,000
Computer costs	62,768	-	62,768	68,689
Repairs and maintenance	10,746	-	10,746	11,627
Insurance	24,902	-	24,902	22,856
Affiliation costs	11,275	-	11,275	11,275
Legal and professional fees	7,058	-	7,058	6,336
Consultancy fees	6,839	-	6,839	26,293
Bank charges	2,669	-	2,669	2,238
Incidental expenses	973	-	973	18,194
Fundraising and public relations	5,925	-	5,925	7,123
Bad debt write off	191	-	191	523
Audit fees	9,020	-	9,020	7,000
	<u>314,366</u>	<u>-</u>	<u>314,366</u>	<u>332,644</u>
Total 2022	<u>319,623</u>	<u>13,021</u>	<u>332,644</u>	

8. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>7,200</u>	<u>6,600</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

9. Staff costs

	2023	2022
	£	£
Wages and salaries	3,414,983	3,173,629
Social security costs	209,276	197,059
Contribution to defined contribution pension schemes	62,155	56,870
	<u>3,686,414</u>	<u>3,427,558</u>

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Employees	190	181

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
	No.	No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	-

The Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. No Trustee received any remuneration during the year (2022: £Nil) and the total compensation paid to key management personnel amounted to £156,600 (2022: £147,711).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	31,417	96,908	128,325
Additions	-	8,376	8,376
At 31 March 2023	<u>31,417</u>	<u>105,284</u>	<u>136,701</u>
Depreciation			
At 1 April 2022	30,989	92,172	123,161
Charge for the year	-	5,775	5,775
At 31 March 2023	<u>30,989</u>	<u>97,947</u>	<u>128,936</u>
Net book value			
At 31 March 2023	<u>428</u>	<u>7,337</u>	<u>7,765</u>
At 31 March 2022	<u>428</u>	<u>4,736</u>	<u>5,164</u>

12. Debtors

	2023 £	2022 £
Trade debtors	341,640	294,493
Other debtors	-	8,855
Prepayments and accrued income	42,138	40,274
	<u>383,778</u>	<u>343,622</u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	34,317	10,018
Other taxation and social security	39,036	42,798
Pension fund loan payable	12,816	9,441
Other creditors	12,964	9,765
Accruals and deferred income	223,141	180,757
	<u>322,274</u>	<u>252,779</u>

14. Provisions

	Provisions
	£
At 1 April 2022	20,000
	<u>20,000</u>

Dilapidations

The charity is required by the terms of its rental agreement to replace all carpets in the premises at the end of the tenancy. The Trustees are of the opinion that £20,000 remains to be a realistic provision, and therefore there have been no movements of this balance in the current year.

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Redundancy contingency	690,000	-	-	-	690,000
Relocation fund	250,000	-	-	-	250,000
Emergency care breaks	280,000	-	-	-	280,000
	<u>1,220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,220,000</u>
General funds					
General Funds	1,434,886	3,426,160	(3,697,724)	(73,231)	1,090,091
	<u>2,654,886</u>	<u>3,426,160</u>	<u>(3,697,724)</u>	<u>(73,231)</u>	<u>2,310,091</u>
Restricted funds					
Volcare	48,052	-	-	-	48,052
End of Life West Kent CCG	84,331	100,000	(79,680)	-	104,651
Young Carers	3,010	131,477	(122,336)	-	12,151
Macmillan Volunteer Service	-	137,774	(189,935)	73,231	21,070
KCC Enhanced Hospital Discharge	-	22,514	(22,989)	-	(475)
	<u>135,393</u>	<u>391,765</u>	<u>(414,940)</u>	<u>73,231</u>	<u>185,449</u>
Total of funds	<u><u>2,790,279</u></u>	<u><u>3,817,925</u></u>	<u><u>(4,112,664)</u></u>	<u><u>-</u></u>	<u><u>2,495,540</u></u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Redundancy contingency	690,000	-	-	-	690,000
Relocation fund	250,000	-	-	-	250,000
Care Replacement Fund	280,000	-	-	-	280,000
	<u>1,220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,220,000</u>
General funds					
General Funds	1,459,533	3,484,210	(3,363,596)	(145,261)	1,434,886
	<u>1,459,533</u>	<u>3,484,210</u>	<u>(3,363,596)</u>	<u>(145,261)</u>	<u>1,434,886</u>
Total Unrestricted funds	<u>2,679,533</u>	<u>3,484,210</u>	<u>(3,363,596)</u>	<u>(145,261)</u>	<u>2,654,886</u>
Restricted funds					
Volcare	48,052	-	-	-	48,052
End of Life West Kent CCG	78,695	100,000	(94,364)	-	84,331
Young Carers	-	106,569	(103,559)	-	3,010
Macmillan Volunteer Service	5,163	55,295	(191,969)	131,511	-
KCC Enhanced Hospital Discharge	-	65,256	(79,006)	13,750	-
	<u>131,910</u>	<u>327,120</u>	<u>(468,898)</u>	<u>145,261</u>	<u>135,393</u>
Total of funds	<u><u>2,811,443</u></u>	<u><u>3,811,330</u></u>	<u><u>(3,832,494)</u></u>	<u><u>-</u></u>	<u><u>2,790,279</u></u>

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

Current year transfer between funds

Macmillan Volunteer Service - the current year transfer of £131,511 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

KCC Enhanced Hospital Discharge - the current year transfer of £13,750 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Prior year transfer between funds

Redundancy contingency - the prior year transfer of £285,000 from unrestricted funds is to increase the designated fund to cover updated costs of staff redundancy and 1 month notice period

Young Carers - the prior year transfer of £17,524 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for the Young Carers project.

KCC Enhanced Hospital Discharge - the prior year transfer of £455 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Barclays - the prior year transfer of £3,612 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Emergency Care Breaks - the prior year transfer out of £10,000 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Palliative Care Fund - the prior year transfer out of £11,257 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Committed Future Care - the prior year transfer out of £55,000 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Care Replacement Fund - the prior year transfer in of £280,000 represents the monies received from transfers out of the above three funds, as well as a transfer from unrestricted fund to top up the designated fund to better reflect anticipated actual costs in the event of the Charity being wound up

Purpose of designated funds

Redundancy contingency - This represents the Trustees' estimate of costs that may be incurred in the event of the charity ceasing to operate, such as rent, redundancy payments etc.

Relocation reserve - This represents funds set aside to seek larger premises as a capital asset in the next two years.

Emergency Care Breaks - This covers the cost of meeting any Carer's emergency need for respite for which no specific funding exists

Palliative Care Fund - This represents funds set aside should there ever be a need to taper off End of Life Project in the event of funding ceasing.

Committed Future Care - This represents the cost of future respite visits to which the charity is committed.

Care Replacement Fund - This represents funds to continue supporting clients whilst they source alternative care provision in the event of closure of the Charity.

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2023

Purposes of restricted funds

Volcare - This fund represents grants received in order to provide a bespoke home based respite service for Carers.

End of Life West Kent CCG - This fund represents monies received to specially help those with cancer.

Young Carers - This fund represents grants received in order to provide short breaks for Young Carers.

Macmillan Volunteer Service - This fund represents funding received for a Volunteer Befriending Service. This service provides volunteers to support people who have cancer.

KCC Enhanced Hospital Discharge - This fund represents funding received to provide care to those who are specifically COVID-19 positive.

Barclays - This fund represents monies received to provide post COVID-19 support to Carers across Kent.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Transfers in/out	Balance at 31 March 2023
	£	£	£	£	£
Designated funds	1,220,000	-	-	-	1,220,000
General funds	1,434,886	3,426,160	(3,697,724)	(73,231)	1,090,091
Restricted funds	135,393	391,765	(414,940)	73,231	185,449
	2,790,279	3,817,925	(4,112,664)	-	2,495,540

Summary of funds - prior year

	Balance at 1 April 2021	Income	Expenditure	Transfers in/out	Balance at 31 March 2022
	£	£	£	£	£
Designated funds	1,220,000	-	-	-	1,220,000
General funds	1,459,533	3,484,210	(3,363,596)	(145,261)	1,434,886
Restricted funds	131,910	327,120	(468,898)	145,261	135,393
	2,811,443	3,811,330	(3,832,494)	-	2,790,279

Crossroads Care Kent
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	7,765	7,765
Current assets	220,249	2,609,800	2,830,049
Creditors due within one year	(34,800)	(287,474)	(322,274)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	185,449	2,310,091	2,495,540

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	5,164	5,164
Current assets	151,457	2,906,437	3,057,894
Creditors due within one year	(16,064)	(236,715)	(252,779)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	135,393	2,654,886	2,790,279

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(294,739)	(21,164)
Adjustments for:		
Depreciation charges	5,775	5,576
Dividends, interests and rents from investments	(11,256)	(282)
Decrease/(increase) in debtors	(40,156)	19,279
(Decrease)/Increase in creditors	69,495	(2,101)
Net cash provided by/(used in) operating activities	(270,881)	1,308

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2023

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	2,446,271	2,714,272
Total cash and cash equivalents	2,446,271	2,714,272

20. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	2,714,272	(268,001)	2,446,271
Debt due within 1 year	(9,441)	(3,375)	(12,816)
	2,704,831	(271,376)	2,433,455

21. Pension commitments

The charity operates three defined contribution pension schemes. The assets of each scheme are held separately from those of the company in separate independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £62,155 (2022: £56,870). Contributions totalling £12,816 (2022: £9,441) were payable to the funds at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	198,396	198,396
Later than 1 year and not later than 5 years	485,139	683,535
	683,535	881,931

23. Related party transactions

S Cliffe, a Trustee of the Charity, also served as Chief Executive Officer of Age UK (Herne Bay) until 31 March 2022. During the year to 31 March 2022, Age UK (Herne Bay) provided office accommodation totalling £54,013. Other expenses paid to Age UK (Herne Bay) during the year to 31 March 2022 totalled £3,816. At the 2022 year end date, no amounts were outstanding to Age UK (Herne Bay).

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2023

24. Post balance sheet events

In July 2023, the Trustees decided that because of extremely difficult market conditions, it would announce redundancies. This announcement was made on 18 July 2023.

This is a non-adjusting event because the decision to make redundancies took place after the balance sheet date. However, this was a large amount of staff and senior management team and is considered to be material to the financial statements. The designated fund of £690,000 will be used for this.

25. Controlling party

In the opinion of the Trustees, there is no controlling party.

CROSSROADS CARE KENT

England & Wales - Charity number 1073896

Accounts

Registered number: 03694575
Charity number: 1073896

Crossroads Care Kent
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 March 2022

Crossroads Care Kent
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Crossroads Care Kent
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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2022

Trustees	Denis Linfoot Patricia Hughes, Treasurer Susan Cliffe Deborah Ward Lynne Tindle Christopher Parkinson Nicholas Fuller (resigned 23 November 2021) David Hall Richard Parsons, Chairman
Company registered number	03694575
Charity registered number	1073896
Registered office	170 Tonbridge Road Watlingbury Maidstone Kent ME18 5NS
Company secretary	Lorraine Williamson
Chief executive officer	Irene Jeffrey
Independent auditors	Kreston Reeves LLP Chartered Accountants Statutory Auditor 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Royal Bank of Scotland 14 Rose Lane Canterbury Kent CT1 2ST Santander UK plc Bridle Road Bootle Merseyside L30 4GB COIF Charities 80 Cheapside London EC2V 6DZ

Crossroads Care Kent
(A company limited by guarantee)

Chairman's statement
For the year ended 31 March 2022

The chairman presents his statement for the year.

This year Crossroads Care Kent celebrates 40 years of service, supporting unpaid Carers and their loved ones and families throughout the County. This is a remarkable milestone and achievement and reflects the passion and dedication of our staff who continue to work tirelessly to make the lives of so many Carers richer and less stressful. They do this by delivering a range of services that give respite through regular breaks to unpaid family Carers so that they in turn can have time out to take a well-earned break, to recharge and do something for themselves.

But for Carers to be able to take time out they need to be confident that the replacement care support that they receive, in order to take that break, is exemplary. Our unbroken 40 years of carer support in communities in Kent and Medway clearly demonstrates why we are best placed to deliver vital support services and develop trusted relationships with Carers throughout the County.

More than most, Crossroads Care Kent understands the challenges that family Carers face every day in supporting a loved one. Their lives are very extremely difficult, often exhausting and always stressful but being made even more challenging given the current harsh economic climate within the United Kingdom, where prices are rising at an alarming rate, putting enormous strains on the finances of unpaid Carers.

For Crossroads Care Kent to remain viable we rely on external funding, predominantly from Kent County Council whose support over many years has allowed us to operate so effectively across the County. Whilst we remain grateful for their support, they in turn have always had real value for money as year-on-year Crossroads has over-delivered on its' mandated role in supporting Carers and relieving the local authority of some of the stresses they face in managing their social care budgets and obligations. In fact, 78% of the Carers that we work with have told us that our support has delayed or negated the need for the person with care needs to move into long-term residential care, which must be good news.

The Charity now waits to hear how our funding will be impacted by a new Kent Carers Strategy that is being formulated, under consultation, by Kent County Council. We anticipate change to how care is delivered but ill-considered change for change's sake does not necessarily mean improvement or even progress but often represents an abdication of leadership and responsibility.

It is true to say that along with our senior management team the board of Trustees at Crossroads Care Kent are extremely concerned that, in a move by local authorities towards more preventative wellbeing services, those Carers who need support the most will be marginalised and will no longer have a voice. We are further alarmed that the funding that we do need to continue our work will be lost to support wellbeing services and this then challenges our continued existence as a Charity for Carers.

We would remind those who are charged with weighty decisions on care services that a civilized, modern society must care for its most vulnerable people not only because it's the morally right thing to do, but because the cost of not doing so would be far greater to our society and economy.

Reflecting on yet another excellent year for Crossroads Care Kent, where we won the award for being "the best care charity" in the County I am reminded of the outstanding work undertaken by all our teams. Our short breaks service is in high demand with more referrals than ever particularly from GPs and other health professional and our staff delivered well over 100,000 hours of replacement care so that carers could have a break. Demand for our health appointment service has also risen significantly as Carers look to attend to their own medical needs.

The Crossroads crisis team operate around the clock and have supported around 1,500 Carers in real need, saving the NHS well over £1 million at the same time.

Crossroads Care Kent
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Chairman's statement (continued)
For the year ended 31 March 2022

Post COVID we have been able to fully resume our Young Carers projects offering children as young as 5 years old fun and social activities, outings and events after school and in school holidays. We have also resumed our COGS clubs through our dementia outreach team and our Macmillan Crossroads Volunteer Service in Kent and Medway has grown and thrived, supporting people living with cancer.

We remain financially secure, despite the downturn in the economy and we are well placed to manage the uncertainties that the new Kent Carers Strategy may throw at us. I am delighted to report that 83% of all the income we generate is spent on our services, leaving just 17% to cover our general overheads.

I would like to express my thanks to my colleagues on the Board of Trustees for their time, support and commitment to our Charity and for being such a willing source of information and a sounding board for me as Chairman.

At Crossroads Care Kent we are extremely fortunate to have an inspirational and forward-thinking management team who have been relentless in delivering our vision and strategy throughout the year and in their pursuit of future funding for the Charity. Their work is simply outstanding and deserving of much broader recognition.

It has never been more important for our communities to pull together and ensure that our vulnerable, our elderly and all of those who need care are receiving that care and support they need and that extends to those who step up, unpaid to offer that care. Mahatma Gandhi once said that 'the true measure of any society can be found in how it treats its most vulnerable members'. Let us hope that those authorities who control social care funding never lose sight of that.



Richard Parsons

Date:

8.12.2022

Crossroads Care Kent
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2022

In accordance with the Companies Act, the directors present their report and the audited financial statements of the Company for the year ended 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charities governing document and the provisions of the Statement of Recommended Practice Accounting (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT LEGAL AND ADMINISTRATIVE INFORMATION

Name

The full name under which the Charity is registered is **CROSSROADS CARE KENT**

Constitution and governing documents

The Charity is a company limited by guarantee and does not have share capital. It was incorporated on 19 September 2002. Its governing documents are its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

The company is potentially exempt from tax on its charitable activities under the provisions of the Finance Act 2010.

It is a charity registered with the Charity Commission under the provisions of the Charities Act 2011, the area of benefit being the county of Kent.

ORGANISATIONAL STRUCTURE

The policies reviewed and amended where necessary and agreed by the Trustees during the year were carried out by its staff: Chief Executive Officer, Irene Jeffrey, Services Director, Lorraine Williamson; Finance Manager, Iryna Perry; Care Managers: Hayley Last, Leanne Clark, Viv Harper, Katie Still, Lesley Sharp, Sheila Davies, Susan Brickland, Samantha Hollett, Emily McGowan; and training Manager Nick Lawton.

176 carer support workers were provided with training as required, to ensure compliance with the latest policies and procedures.

A scheme of delegation is in place and the responsibility for day-to-day operations management, and for ensuring that the charity delivers the services specified, rests with the Chief Executive Officer.

THE ROLE OF THE CHARITY TRUSTEES

During the year 2021-2022 the scheme's Trustees met 5 times and received regular briefings relating to the organisation, activities, policies and employment matters needed to provide overarching governance to the scheme.

The Board of Trustees ensured that the Scheme pursued the aims and objectives set out in its governing documents and that the scheme's assets have been used exclusively for those aims.

We strive to ensure that the needs of the organisation are appropriately reflected through the diversity of the trustee body, which is made up of committed individuals who have a good mixture of traditional business skills, experience in the voluntary sector and of caring. They give their time voluntarily and do not receive any remuneration for their time and input to the scheme. This support and commitment is much appreciated and valued by staff, Carers and other stakeholders involved in Crossroads Care Kent.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2022

MEMBERSHIP OF CROSSROADS CARE KENT

Membership of Crossroads Care Kent is open to the public and membership is not a requirement to become a beneficiary of the service. The Trustees may, at their discretion, admit to voting membership individuals and organisations, who or which support the objects of the company, on payment of the appropriate annual subscription for the time being in force. The Memorandum and Articles provide that a Board of Trustees is elected by the members from their number and shall govern the company/charity. The requirement is for a minimum of three Trustees to a maximum of seventeen.

The Board may appoint a person who is willing to act as a director and trustee either to fill a casual vacancy or as an additional director and trustee should their number be less than twelve.

The particulars of bankers, Auditor and the names of the Trustees and the Company Secretary who served throughout the year are shown on page 1.

New directors and trustees undergo appropriate induction procedures after appointment and have their training needs regularly reviewed.

Board members and staff are required to sign a code of conduct and directors and staff are obliged to consider the conflict of interest policy throughout its management process.

INVESTMENT POWERS

Crossroads Care Kent may invest money not immediately required in or upon such investments, securities, and property as thought fit, subject to any conditions imposed by law or as otherwise provided for in the company's regulations. The Board of Trustees continue to consider investing in property purchase as a long-term investment. A designated fund remains allocated for this investment.

OUR MISSION STATEMENT

Crossroads Care Kent exists to provide high quality short breaks and support for Carers throughout Kent, to relieve the stresses of caring.
In carrying this out we will ensure that the highest standards of quality assurance and equal opportunities are adhered to.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2022

OBJECTIVES

The Scheme is established for the benefit of the public for the following objective:

To relieve the stresses experienced by Carers and beneficiaries

In this document

"**Beneficiaries**" means any person or people who have care needs as a result of disability, illness, or age.

"**Carers**" means any person or people involved in the provision of care for a person or people who have care needs as a result of disability, illness, or age.

The area of benefit for the service is Kent

WHO IS A CARER?

The Care Act 2014 states:

A Carer is "somebody who provides support or who looks after a family member, partner or friend who needs help because of their age, physical or mental illness, or disability. This would not usually include someone paid or employed to carry out that role, or someone who is a volunteer"

The term Carer refers to anyone who is caring for, or supporting one or more individuals, having acquired this role by virtue of their relationship to that person.

Carers hold families together, enabling loved ones to get the most out of life and making an enormous contribution to society. Many people do not think of themselves as 'carers'. They see themselves simply as a husband, wife, partner, father, mother, son, daughter, or friend looking after someone they love, who needs support. Caring comes in all shapes and sizes and different challenges present themselves depending on the individual in need of their support, the Carer, and their needs.

All circumstances are different, but a Carer might help someone with any of the following:

- personal care: washing, dressing, taking medication
- household tasks: shopping, cleaning, cooking, laundry
- financial matters: dealing with bills, writing letters
- supervision: watching over someone who cannot be left alone
- travel assistance: getting out and about, going to appointments
- emotional support: friendship, listening and advice.

As Kent's largest Charity, set up specifically to support Carers and the people they care for, we continue to champion Carers rights to a short regular break and bespoke support, in order to reduce the significant risk of breakdown in Carers own health so often attributed to caring responsibilities.

PRINCIPAL ACTIVITY - How our activities deliver public benefit

HOW DOES CROSSROADS CARE KENT HELP CARERS?

SHORT BREAKS SERVICE

Crossroads Care Kent is the leading provider of direct home-based respite services for Carers and our core offer is that of a regular, flexible short break - time out from a caring role to enable a Carer to carry out their own activities; household, social or business, or to take a proper rest without worrying that the person they care for is unsafe, or unattended.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2022

Our service is bespoke, designed to meet the needs of each caring family led by them and the person they care for. Following an assessment, which includes consideration of a Carers network of support a regular visit from a trained carer support worker commences. They will work closely and flexibly with each Carer and the person they are caring for, to ensure that the support offered is exactly how they want it to be.

Carers are a diverse section of the population, ranging from relatively healthy, independently living individuals, active and inactive retired, to very frail individuals with multiple long-term health conditions, poor physical functioning, and cognitive problems, all presenting unique challenges.

The UK's ageing population means that an increasing number of people are caring for aging partners and parents, alongside other caring responsibilities. Aging also increases other risk factors such as cognitive impairment, falls, level of physical activity, co-morbidity, depression, age related diseases and living in isolation/loneliness.

Often these changes occur in later life; post retirement, following bereavement, giving up independence through ill health or caring responsibilities. These changes can have a significant effect on the quality of people's lives.

Many carers are so emotionally and/or physically tired because of caring that any free time is spent sleeping, or doing nothing, rather than pursuing their ideal activities, or looking after their own health.

A Carer's life may be restricted by the need to be on call for some or most of the day and night because the significant care needs of the person they are caring for are complex, or they cannot be left alone safely in an emergency or for any length of time; despite this, Carers often feel guilty about, or are unwilling to, leave their cared-for person.

OUR TRAINED CARER SUPPORT WORKERS

One of our trained, experienced carer support staff (currently 152) visit a Carer's home to take over their caring role for a while. They will spend time with the family getting to know the needs of the individual they are helping and will follow as closely as possible the routine of the Carer.

For emergency care, our staff will take over the caring role for a period of up to 48 continuous hours. All our carer support workers receive:

- regular refresher and continuing training in accordance with their training plans plus comprehensive training at induction, which complies with the standards as set down by the Care Quality Commission
- Health & Safety training in accordance with current legislation
- on-going support from the senior management team consisting of the Care Management and Business Team staff

OUR VALUES

Crossroads Care Kent is committed to:

Treating Carers and people with care needs with respect and sensitivity, recognising the dignity and value of each person for whom the service is provided

Supporting Carers and people with care needs to make choices and maintain independence Offering flexible services that meet the needs of both the Carer and the person with care needs

Involving and consulting with Carers and people with care needs in the provision, management and development of the support provided by Crossroads Care Kent

Respecting the privacy and personal choices of lifestyles, custom, culture values and spiritual beliefs of each person for whom the service is provided

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2022

The principle of equal opportunity regardless of race, gender, marital status, legal sexual orientation, age, ethnic origin, disability, or religion, both in the provision of our services and in our employment practices and policies.

Responding to the diversity of needs presented and developing appropriate services for all Carers in all communities

Working in partnership with other organisations in the interests of Carers

Crossroads Care Kent believes that everyone involved with the organisation must be valued and treated with respect and has the opportunity to give input into the development of the organisation.

Carers, people with care needs, staff and Trustees, as well as funders and other interested stakeholders, are invited to engage with the monitoring and planning of services to ensure that the organisation continues to work towards achieving the aims of the charity.

STRATEGIC OBJECTIVES 2021/2022

The strategic objectives of the organisation remain to:

- Secure tenders for Carers services: A critical aspect of our business plan is to ensure that we are well placed to compete in tender processes.
- Work with KCC and Kent ICB's to ensure that carers are given a voice
- To maintain existing services to current carers and to secure the highest possible level of support for new Carers
- Increase income: Proactively seek alternative fundraising sources
- Develop further volunteering opportunities across Kent, both within our partnership with Macmillan and to provide volunteer services for Carers and people with care needs, which are flexible and meet their needs and those of our funders.
- Effective partnership working with Carers Trust, and local Carers organisations to achieve joint objectives

STRATEGIC PLANNING

Key strategy objectives are reported to, and closely monitored by, the Board of Trustees for Crossroads Care Kent at bi-monthly meetings, ensuring targets are met and decisions implemented.

REVIEW OF ACTIVITIES DURING THE YEAR 2021-2022

SERVICE UPDATES

Winners of Kent Care Charity of the Year 2021

In September 2021 we were proud and delighted to be announced the winners of the Kent Care Charity of the Year award at a prestigious award ceremony in Rochester Cathedral. Selected from around 400 other Kent Charities, supporting a wide range of vulnerable and disabled, adults, children, families and Carers, the recognition that came from winning this award was a great achievement for everyone who is part of Crossroads Care Kent.

Short Breaks service

The need for Carers to take a break from their caring role is essential, not a luxury. Carers make huge sacrifices when they take on a caring role, giving up their time, their social lives and often having to make life changing decisions about their working lives, their homes and even their living environments within the home, with significant associated and ongoing costs, often at their own expense.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2022

What Crossroads offers Carers is a few hours of 'me' time each week to enable them to recharge their batteries, time away to shop for food, attend to things that matter to them that they cannot do while caring for someone whose needs and demands are greater than their own. Regular Carers' breaks can mean the difference between continuing to care for someone or not being able to cope. Our staff are experts at forming strong trusting relationships with the families they care for, offering both parties an opportunity to spend time apart safely and bringing a bit of the outside world into their home.

The recent pandemic lockdown, highlighted the issues that Carers face on a day to day basis, isolation, loneliness - imprisoned in their own homes because of someone else's dependency on them. Knowing that their Crossroads carer support worker is coming every week is such a significant event for them and such a small ask for what they do as a Carer.

GP's, health professionals, care navigators and social prescribers, are meeting more and more Carers in need of support, which is just not obtainable or affordable from social care providers, and the number of referrals for a Crossroads short break has reached record levels since lockdown as our service is seen as invaluable by the professional and medical staff that make those referrals.

1704 Carers received a short break in 21/22, as well as the 1711 people they care for: 3415 beneficiaries in all . Our staff delivered 115,318 hours of replacement care to ensure Carers were able to have some time to themselves.

Health Appointments

Our health appointment service remains desperately needed across the county. Carers known to us try to plan their appointments around their Crossroads break when they can, but many 'new' Carers come to us direct for replacement care so that they can attend ad hoc medical appointments or treatment sessions, and we do our best to accommodate these so that they can stay well. GP's, medical clinics and hospitals are trying to clear their waiting lists due to the covid back log and this is having a knock-on effect for Crossroads replacement care, with demand for our health appointment service increasing as Carers try to attend to their own belated health needs.

This service is funded by the CCG under the health element of our contract and this year supported 469 different Carers to attend their appointments, providing 4883 hours of replacement care.

Carers Crisis Support

Many Carers don't have support networks around them to help out when there is an emergency or when they just can't cope alone anymore in a crisis. Our teamwork around the clock, supporting Carers 24/7 and taking over the caring role if a Carer is ill, or in desperate need of support, rather than having someone admitted to care unnecessarily because their Carer can't cope.

Our established staff team look at each situation individually and provide a bespoke response, taking into consideration the needs of the Carer, the person they care for (and where appropriate the wider family network), delivering support when it matters most, whilst longer term solutions are considered, or the current crisis is resolved.

During the year 22/23 1903 waking nights of support were provided through this service for families caring for someone at the end of life, or for those Carers who were struggling with their caring role due to the changing health of the person they are caring for, or Carers who were taken ill themselves and could not provide the care needed to keep their loved one at home during their illness, or hospital stay.

Dementia Outreach & COGS (Cognitive Stimulation) Clubs

Post lockdown, we were pleased to be able to restore all but one of our COGS clubs, recruiting new staff and welcoming members new and returning. Our dementia outreach team has continued to support many families with one to one support, information and advice and help to access practical support services.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2022

Macmillan Crossroads Volunteer Service Kent & Medway

Post covid this wonderful service has survived and thrived. Clients and volunteers were happy to be reunited in person and despite losing some of our volunteers who stepped back during lockdown for various reasons, the majority have returned, offering even more hours of support than before. Our staff team now include some administrative volunteer support too which has been very helpful, providing peer support for other volunteers, telephone client support and the development of our counselling services. Thanks to some funding from West Kent Freemasons, our counselling service has expanded significantly, and we now have 10 trainee counsellors who provided talking therapies to over 70 carers equalling over 860 sessions.

During the period 134 volunteers helped over 450 people living with cancer and those who support them, providing transport to lifesaving appointments, practical support around the home and garden, a chance to chat to feel better alongside receiving company at home reducing loneliness and isolation.

In order to support a more effective link with cancer services and a better patient journey, our team is now working on a new electronic joint assessment process with Macmillan so that patients only have to tell their story once. As part of this new process during 22/23, the team will be developing 12 week action plans with their clients to help develop resilience in line with Macmillan's whole cancer journey approach.

In September 21, 14 of our wonderful volunteers were nominated for a Kent Volunteering Award. We were thrilled when all 14 got through to the judges rounds and became finalists. Two of them went on to win awards, Isabel, and Jill. Isabel then went on to win the overall Kent Volunteer of the Year; a well-deserved and fantastic achievement and we are very grateful for their service and immensely proud of them all.

Volunteer quote:

"I joined the Crossroads and Macmillan service almost seven years ago and have thoroughly enjoyed seeing it evolve as a vital caring provision across Kent. It is a service that keeps on giving, helping one to understand life's rich tapestry whether in good or bad times. I thoroughly recommend to anyone who wants to get out there and discover people, places, and the rewarding feeling of being of some value to society to join this wonderful organisation"

Client Quote:

"I knew I wouldn't be able to do the housework and walk the dog for at least 6 weeks after my operation. The Crossroads Macmillan Volunteer Service found me a lovely volunteer who took my dog out when he walked his own dogs a couple of times a week. It was such a relief for me to know he had a long walk and made some new dog friends. The volunteer also kindly ran the cleaner round once a week for me until I could do it myself. It's good to know there are people out there willing to help out when we need it most"

Volunteers contribute a variety of skills and experiences that enhance the work of our organisation; in return they gain personal satisfaction and for some it is a route into employment. The recruitment and retention of volunteers is an integral part of our business model; without them we would not be able to run our services, or indeed, our organisation.

Carers Café and Social events

Our social cafes have recommenced face to face activities this year and we commenced a planned geographical expansion of cafes to reach more Carers who can come along with the person they are looking after, providing a safe space for Carers to get together and where they can feel comfortable being with other people who understand.

Young Carers

Our Young Carers project was one of the hardest hit services during lockdown, with long term consequences for children due to no school, isolation from friends and community activities, and the additional caring responsibilities that they took on when other support services stopped coming in to help at home.

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As the year progressed, and lockdown restrictions eased, we were able to fully resume all our activities within the clubs, during the holidays, and after school, supporting children to get back out and about within the community and to fully participate in group sessions, outings and events to increase their confidence and restore a sense of independence and integration with other children.

Our club nights in Maidstone, Sittingbourne and Ashford continue to thrive and we are actively seeking funding to commence a further club in the Thanet area shortly.

Funding

The planned procurement of Carers Short Breaks services, due Autumn 2021, was delayed for a further year to allow time for Kent County Council to consult with Carers, Carers organisations and the public, on a new Carers Strategy which was finally ratified and published in August 2022.

Future Carers services will now be commissioned against the new strategy's vision in order to meet the aims and objectives set out within it.

Crossroads proactively contributed to the process of consultation, organising Carers events and online meetings, working with staff to make sure all the Carers we work with had an opportunity to participate online, or through paper questionnaires, and by speaking with KCC councillors and MP's, to ensure that a wide range of views could be heard, especially from those Carers with the heaviest caring roles.

Health's new Kent and Medway Integrated Care Board (ICB) worked in shadow form during the year, going live in July 2022. Their new approach to joining up health and care services may significantly impact on how health funding, historically devolved to KCC contracts, will be allocated in future, and this could potentially threaten our practical crisis support service.

The delayed Carers Short Breaks contract is now due to go out for procurement late Autumn 22, and we continue to raise our concerns with KCC staff, Kent County Councillors, and district councillors about the implications for both the Carers, we support and our charity as a viable organisation, if there are significant changes to the contract specification.

West Kent CCG End of Life

This service is funded by West Kent CCG to support Carers who are caring for a loved one in the last 12 months of their life. Dealing with the news that someone you care for is nearing the end of their life is an enormously difficult time for Carers and we are grateful to the CCG for grant funding us to provide additional support, including waking night support.

Canterbury Parkinson's UK

As always, we are very grateful to the branch members and supporters of the Canterbury Parkinson's Society. Once again, they have funded weekly services this year for two families who are caring for someone with a Parkinson's diagnosis. We would like to thank them for their continued and much appreciated support.

Social Value and Charitable Objectives

Crossroads as a charity retains its values of supporting Carers and beneficiaries of all ages. As a large charity, with around 200 staff and 150 volunteers, Crossroads works hard to maintain and deliver a wide range of different types of support for all Carers and beneficiaries, 81% of all our income is spent on supporting general charitable purposes and 19% on overheads.

Our 8 strong Board of skilled and experienced Trustees provide strategic governance and support to the senior management team and collectively hold responsibility for ensuring the charity meets its charitable objectives and contractual requirements. They are committed to ensuring the sustainability of our charitable services and projects, such as our Young Carers clubs, Carers social activities, COGS clubs and dementia outreach support work, as well as the development of new and innovative services.

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Trustees' report (continued)
For the year ended 31 March 2022

Employers of Choice – Supporting the Kent

As a charitable organisation employing around 200 staff we monitor against a number of factors to ensure best value, such as:

- flexible contracts provide additional resources without embedded costs.
- locally situated, highly trained staff available across all contracts.
- calls allocated to nearest CSW, minimising delays and travel costs
- county referral communication hub reducing costs and avoiding duplication.
- integrated services, enabling seamless access to a variety of support for Carers of all ages
- high staff retention minimising recruitment costs.
- re-invested of any surplus in service improvement
- wide range of Volunteer opportunities

We invest in planned workforce development and actively promote the status of care work as a profession. We have a highly skilled, experienced, and qualified staff team with high rates of colleague retention.

Results from our latest confidential staff survey, carried out during 2022, confirm that staff feel well trained (100% saying that they have received the training they need to do their job effectively), well supported and respected, valued, and get great job satisfaction from supporting our caring families. The report highlights that working for a charity is very important to 98% of staff and 100% of staff feel proud to work for Crossroads.

Charity / proud to work for Crossroads:

"I am very proud to work for Crossroads. As a charity, we do excellent work and step up where and when it matters most."

"Crossroads are massively important as they are the only charity to give respite to desperate carers who would otherwise end up in hospital/care home, which is not wanted by them or the family."

"Everybody at Crossroads is all part of a great team that changes people's lives for the better."

Staff feel well supported and respected, valued, have job satisfaction:

"Very good place to work and feel valued with what we do."

"Crossroads is a lovely organisation to work for. They treat all staff and service users with respect and are very understanding."

"Fantastic organisation to work for, very caring and supportive at all times"

"Crossroads and all the staff are amazing. They are so kind, caring, supportive and understanding about EVERYTHING. Everything is so well run / managed and organised. I have nothing but good words to say about them. They're amazing toward their clients and staff. They are an incredible service and brilliant employers and I'm proud to work for them."

"Management and organisational support is very much valued and appreciated allowing me to do the job I love."

CARERS TRUST

Crossroads Care Kent remains a Network Partner of Carers Trust, a national charity which supports Crossroads Care scheme members by providing safe policies and procedures, access to information and advice, operational support tools and many forms of support.

Carers Trust works to improve support and services as well as recognition for anyone living with the challenges of caring, unpaid, for a family member or friend who is ill, frail, disabled or has mental health or addiction problems. With network Partners, they aim to ensure that information, advice, and practical support are available to all carers across the UK.

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Carers Trust's Network Partners are made up of a unique network of independently managed carers' charities, the majority of which are based in UK. The shared vision for carers is to make sure that information, advice, and practical support are available to all carers across the UK.

Crossroads Care Kent is an autonomous charity, carrying full legal responsibility for its own management, services, and finances, but as a network partner of Carers Trust, they exercise some control over Crossroads Care Kent (and its other member charities): namely its name, its objects, its obligation to vote to elect a representative on to the Regional Partnership Board, and certain standards of work and management.

Carers Trust advises on service development and supports schemes to provide Carer services that meet national and local initiatives and drivers within a framework of legislation and good practice. The terms and conditions of Crossroads Care Kent membership of the Trust are annually reviewed to reflect this.

INCOME AND EXPENDITURE

Total income for the year amounted to £3,811,330 of which £3,646,415 was generated from charitable activities including grants and contracts and £164,915 was derived from other sources, namely investments, donations and other trading activities.

Income from charitable activities decreased by £47,404 due to the one-off grants received to enhance post COVID support to Kent Carers in the prior year.

Total expenditure of Crossroads Care Kent in 2021/2022 was £3,832,494 an increase of £317,622. The main reason for this was an increase of direct costs, project, and group activities costs to pre pandemic level as well as staff costs to accommodate increase of NMW.

The overall result for the year was a deficit of £21,164 comparing to the surplus of £343,862 for 2021.

The average number of staff employed by the Crossroads Care Kent during the year was 181, an increase from 177 in 2021. Total staff costs for the year was £3,427,558, an increase of 8.8% compared with 2021. Further analysis is shown in note 9 to the accounts.

Net assets at 31 March 2022

Crossroads Care Kent net assets at 31 March 2022 was £2,790,279. This represents a decrease of £21,164 compared with the net assets at 31 March 2021.

Financial strategy and reserves

The charity's financial strategy is guided by its policies on expenditure and reserves. The Crossroads Care Kent policy on expenditure is to ensure that it has sufficient resources to meet its charitable objectives over the medium term. The charity generates money from a variety of activities that support or are complementary to its core purpose and make best use of its assets.

In agreeing the level of resources, Trustees are mindful of their responsibility for the stewardship of the charities long-term mission. Trustees take a risk-based approach, which aims to balance the ambition in meeting its charitable objectives; its ability to generate income; and its capacity to spend now and in the future.

The Crossroads Care Kent total reserves at 31 March 2022 was £2,790,279. As set out in note 15 to the accounts, £1,434,886 of this represents restricted funds, £1,220,000 of designated funds and the remaining £135,393 represents unrestricted funds.

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For the year ended 31 March 2022

DEVELOPMENTS SINCE 1st APRIL 2022

40th Anniversary Celebrations

Crossroads Care Kent celebrates 40 years of Carer Support this year across the county. Starting with 11 Crossroads schemes, the organic and proactive merging of these individual charities has formed the amazing countywide organisation that we know today.

Carers events are being held throughout county during the Summer, Autumn and Winter, starting in June with a Jubilee lunch in Maidstone and finishing with a Christmas party in Faversham.

Staff events were held in East and West Kent with long service awards being presented to many staff, some for over 30 years service. Our wonderful volunteers have a celebratory event scheduled in September, and we have two fundraising Quiz evenings arranged in September and November, as well as a planned Autumn sponsored walk to raise funds for Carers.

A commemorative Carers Rose Garden will be planted in the grounds of Age UK Herne Bay in November with 40 assorted roses bushes and trees, for Carers who would like to sponsor them.

20th Anniversary Young Carers Celebrations

Our Young Carers project is also celebrating 20 years of working with children who are supporting a family member with a physical, or mental health illness. The project has supported 1000's of children over the last 20 years and the team has an action-packed summer of events and parties planned to celebrate.

A public fundraising appeal for Young Carers was launched in August 2022 to highlight the need to continue this important, very special service.

FUNDING FROM SOCIAL SERVICES & KENT CCGs

The current financial landscape is unstable and unpredictable, both nationally and locally. This may have implications on the value of the Short Breaks contract going forward – but this is as yet unknown.

A late decision to roll funding forward for the year 2022/2023 once again pushed the procurement of the Short Breaks contract further down the road; this process is now expected to commence late Autumn 2022.

Health funding also rolled over for our crisis and health appointment services, but due to the cessation of the Clinic Commissioning Groups and the formation of the Integrated Care Systems this year, as yet there has been no formal commitment through the Short Breaks contract with KCC for Carers crisis support, or the health appointments service, to continue funding this valuable support.

We have continued to actively campaign since April, for the recognition of the importance of Carers breaks, talking with MP's, council staff, Kent Council Members and district Councillors; rallying support for the LA's Carers Strategy consultation in May/June, and garnering feedback from Carers and staff to support the case for a Crossroads Short Breaks service, which offers quality replacement care, based around the needs of the Carers.

FORWARD LOOKING STATEMENTS

#kentcarersneedbreaks campaign

Having played an active role in the consultation for the new Kent Carers Strategy, we now wait to see what will be included in the service specification of the Short Breaks contract and whether that will lead to positive change for Carers.

Our concerns remain that the voices of those Carers with the heaviest caring roles have been lost in the more generic push towards preventative Wellbeing services, and we worry that this approach will be reflected in the new contract, leading to a loss of focus on the Carers that Crossroads support.

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We want to see the need for regular specialist replacement care recognised as a priority for these carers, more of a service they can rely on with the same trusted member of staff coming each week so that the caring family can establish a meaningful relationship, not less.

Our key messages for commissioners are that:

- **Breaks for carers are a lifeline:** Caring can be 24/7, especially if you're caring for someone with complex needs. Carers need regular breaks so they don't become so exhausted that they can't go on.
- **Breaks need to be regular** Caring can be round the clock for many years. A break just once in a while or a couple of hours a week for a few weeks isn't enough.
- **Carers should be able to choose what to do on their breaks.** They shouldn't be limited to having to take part in particular activities.
- **For a carer to get a break, excellent replacement care is needed** People with dementia or complex disabilities need people they know and trust coming in to look after them. If that doesn't happen, carers can't take a break.
- **Carers know when they need a break** Carers don't need to wait weeks for an assessment to tell them they need a break. If they say they need breaks, and a health or care worker agrees with them, they should get them.
- **Carers also need help in a crisis or to go to their own health appointments.** Carers often become unable to keep on caring when there's an unexpected crisis or they become unwell themselves. Giving them the help they need will mean they can carry on caring.
- **Carers need special help when the person they care for is dying.** This means they can spend the time they have left with the person they care for as well as possible, instead of worrying about care.

Kent county council have financed the Crossroads model of support for Carers for 40 years. They know it makes sense to help these carers with a regular break and we can only hope that common sense prevails and that this wonderful service is supported to continue with this vital work for the next 40 years.

PUBLIC BENEFIT

The Trustees have a responsibility to report on how the aims of the charity are carried out for public benefit through the activities undertaken by the charity.

This report sets out the activities of the scheme using both narrative and statistics to evidence that these aims are being met and that the charity is operating for public benefit.

The Directors and Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission.

RESERVES AND RISK REVIEW RISK FACTORS

The Board is responsible for undertaking regular reviews of any major internal or external risk factors associated with running a Charity. There are currently several risks to which Crossroads Care Kent is exposed:

1. Reliance on publicly funded entities, such as Local Authorities and the NHS. Any material reduction or loss of grant revenue could adversely impact Crossroads Care Kent' business.
2. Crossroads Care Kent operates in a highly regulated business and care environment; failure to comply with regulations could lead to substantial penalties, and de-registration.
3. Failure to accurately predict and provide for future cost increases, or to overestimate its ability efficiently to deliver services that it contracts to provide, could affect its capability to deliver services.
4. Changes in public health care policy and uncertainty as to the future of such policies

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5. Competition with other for-profit and not-for-profit entities for contracts.
6. The ability to attract, retain and train experienced and/or qualified staff, managers, Trustees and other volunteers required to deliver a quality service

STATEMENT OF RISK ASSESSMENT

The Trustees have a duty to take all reasonable steps to assess and manage risks to their charity's activities, beneficiaries, property, work, or reputation. A Risk Register control system of all risks including financial and operational is in place to monitor internal risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the financial control procedures approved by the Trustees.

These procedures are periodically reviewed to ensure they meet the needs of the charity.

Reserves Policy

Reserves are the unrestricted funds held as the general funds of the charity, often described as free reserves. In SORP, the term reserves are defined as follows:

"In this SORP the term "reserves" (unless otherwise indicated) describes that part of a charity's income funds that is freely available to spend on any of the charity's purposes".

Another way to view reserves is to see them as the funds we can use to cover expenditure to "buy some time" in the event of reduced income or changes in circumstances. We also need reserves to fund the committed expenditure whilst sourcing alternative funding.

The main concerns of the board are to ensure:

- that staff can continue to deliver support to our clients in the event of income reduction
- coverage for unexpected rise in costs or any other unforeseen liability.
- covering any fluctuations in cash requirements

It is therefore essential to ensure that there are sufficient reserves to tide the organisation over while fundraising is done or to wind up activity while meeting its obligations to the staff and service users.

Designated funds are as follows:

Our designated funds which are set aside by trustees' total £1,220,000 and including £250,000 to support the potential relocation of both offices to one central site or to meet the organisation's short- and long-term accommodation needs in the event that one or both offices are required to find alternative suitable accommodation.

Our accommodation in both East and West Kent is stable at present with suitable premises rented from external landlords. However, the Trustees consider it prudent to continue to designate this fund for the foreseeable future.

In addition, reserves of £690,000 are also designated to cover updated costs of staff redundancy and 1 month notice period in the event of charity being wound up.

The Care Replacement Fund of £280,000 represents the cost of 4 weeks for core and palliative clients currently being supported and relates to the commitment we make to our clients providing future respite, emergency, and palliative care in the event of restricted income being withdrawn.

We are committed to maintain at least 3 months of unrestricted general funds equivalent to £850,000 as at end of March 2022 to accommodate cash flow fluctuations. KCC contract is paid 2 months in arrears and any delay in KCC funding will significantly affect our cash flow. Trustees are satisfied that the level of free reserves (£1,434,886) is therefore adequate.

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Pay Policy Introduction

This policy sets out the principles upon which the Trustees of Crossroads Care Kent make decisions about staff salary.

Principles

The following pay principles are applied:

- salaries will be reviewed annually and benchmarked when necessary, against suitable employers
- salaries must be affordable given the financial performance of the charity
- salaries will recognise appropriate regional differences

Policy Statement

Crossroads Care Kent seeks to ensure that its remuneration policy and practices are compatible with effective risk management. This is done by embedding the following principles into its Pay Policy:

- remuneration is compatible with the risk management and risk tolerance of the charity
- remuneration supports the charity's strategy, objectives, values, and long-term interests
- employees in control functions have appropriate authority and are remunerated adequately in accordance with their functions; and
- the board of Trustees approves and reviews annually the general principles of the remuneration policy.

This policy aims to attract and retain people with the right mix of skills and experience who share the charity's values and are prepared to work together as a team.

Scope

This policy applies to all employees of Crossroads Care Kent. It is owned by the Trustees. Its content and any amendments are subject to approval by the Trustees. The policy will be reviewed annually by the Board of Trustees.

Benchmarking

Crossroads Care Kent needs to be able to attract and retain suitable individuals. The need for appropriate levels of remuneration must be considered. A job evaluation scheme would be disproportionate to the size of Crossroads Care Kent. Therefore, should the need for benchmarking occur Crossroads Care Kent will consider pay across charities and not-for-profit organisations within the Kent area. It will aim to benchmark its salaries at the median after making allowance for other benefits that are included within a role.

Salary process and recommendations for salary awards

The Trustees maintain oversight and control over Crossroads Care Kent's salaries to ensure pay levels remain appropriate. The approach adopted comprises:

- The Chief Executive is responsible for making recommendations to the Board of Trustees.
- The Chief Executive has authority to make decisions around salary adjustments necessary to meet operational need within overall agreed budget.
- A recommendation on whether to make an annual pay increase will be made by the Chief Executive Officer when they consider the next financial year's estimates and the performance of an employee. Different levels of increase may be awarded to different staff if felt appropriate by the Chief Executive Officer.
- Employees will receive written notification of any salary awards made to them.

Anyone who is subject to formal action arising from poor performance or conduct will not receive a pay increase until their performance is deemed satisfactory by their line manager.

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Employee Benefits

Crossroads Care Kent offers the following employee benefits in addition to salary:

- In addition to public holidays 20 days annual leave per calendar year. This is adjusted "pro-rata" the first and last year of employment and as appropriate for part-time staff. An additional 3 days annual leave is available for staff serving 3 years or more.
- Occupational sick pay is offered in addition to Statutory Sick Pay for key personnel in the organisation.
- Staff are automatically enrolled into the organisations auto enrolment pension provider when reaching the eligibility criteria.
- Access to health insurance through payroll
- Enhanced training and progression opportunities.

INSURANCE

Crossroads Care Kent carries a variety of insurance policies including, among others, property and material damage, business interruption, employer's liability, public liability, directors and officers liability and medical malpractice. Crossroads Care Kent maintains insurance coverage that is of the type that is customary for a business of the nature and size of Crossroads Care Kent.

LEGAL PROCEEDINGS

In the normal course of its business, Crossroads Care Kent is subject to national and local regulatory scrutiny, supervision, and control. At the date of this annual report, to the best of Crossroads Care Kent knowledge, after due inquiry, there were no exceptional events, claims or litigation which have had or are likely to have a material adverse impact on Crossroads Care Kent business activities, results of operations or financial condition.

The Trustees of Crossroads Care Kent declare that no serious incident has taken place during the year which should have been reported to the Charity Commission.

QUALITY ASSURANCE

Crossroads Care Kent is focused on providing services that achieve high quality and service user satisfaction. The scheme has consistently maintained the high quality of work demanded by the sector and the Care Quality Commission which publicly regulates social care providers and facilities in England.

CARE QUALITY COMMISSION

The Care Quality Commission are not yet resuming site inspections, but we continue to work with them providing information about our work through desk top reviews and conversations with inspectors to ensure compliance. CQC use this information to evaluate our ratings annually, which remain GOOD across the board. Information to this effect will be posted on our CQC's website to inform the public of this outcome.

Links to our latest CQC reports are available on our website, www.crossroadskent.org

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STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022

The trustees (who are also the directors of Crossroads Care Kent for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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


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

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as the trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware; and
- that Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:


Lynne Tindle
Trustee
Date: 8/12/22

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Independent auditors' report to the Members of Crossroads Care Kent

Opinion

We have audited the financial statements of Crossroads Care Kent (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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Independent auditors' report to the Members of Crossroads Care Kent (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Independent auditors' report to the Members of Crossroads Care Kent (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety, Care Quality Commission inspection reports, and fundraising practices) and fraud, and review of the reports made by management; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Identifying and testing journal entries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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Independent auditors' report to the Members of Crossroads Care Kent (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Canterbury

Date: **9 December 2022**

Crossroads Care Kent
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	8,169	156,464	164,633	140,486
Charitable activities	5	318,951	3,327,464	3,646,415	3,716,994
Investments	6	-	282	282	1,254
Total income		327,120	3,484,210	3,811,330	3,858,734
Expenditure on:					
Charitable activities		468,898	3,363,596	3,832,494	3,514,872
Total expenditure		468,898	3,363,596	3,832,494	3,514,872
Net (expenditure)/income		(141,778)	120,614	(21,164)	343,862
Transfers between funds	15	145,261	(145,261)	-	-
Net movement in funds		3,483	(24,647)	(21,164)	343,862
Reconciliation of funds:					
Total funds brought forward		131,910	2,679,533	2,811,443	2,467,581
Net movement in funds		3,483	(24,647)	(21,164)	343,862
Total funds carried forward		135,393	2,654,886	2,790,279	2,811,443

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 27 to 45 form part of these financial statements.

Crossroads Care Kent
(A company limited by guarantee)
Registered number: 03694575

Balance sheet
As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	5,164	8,269
		<u>5,164</u>	<u>8,269</u>
Current assets			
Debtors	12	343,622	362,901
Cash at bank and in hand		2,714,272	2,715,153
		<u>3,057,894</u>	<u>3,078,054</u>
Creditors: amounts falling due within one year	13	(252,779)	(254,880)
Net current assets		<u>2,805,115</u>	<u>2,823,174</u>
Total assets less current liabilities		<u>2,810,279</u>	<u>2,831,443</u>
Provisions for liabilities		(20,000)	(20,000)
Total net assets		<u>2,790,279</u>	<u>2,811,443</u>
Charity funds			
Restricted funds	15	135,393	131,910
Unrestricted funds	15	2,654,886	2,679,533
Total funds		<u>2,790,279</u>	<u>2,811,443</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Richard Parsons

Chairman

Date: 8:12.2022

The notes on pages 27 to 45 form part of these financial statements.

Crossroads Care Kent
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	1,308	671,668
Cash flows from investing activities		
Dividends, interests and rents from investments	282	1,254
Purchase of tangible fixed assets	(2,471)	-
Net cash (used in)/provided by investing activities	(2,189)	1,254
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(881)	672,922
Cash and cash equivalents at the beginning of the year	2,715,153	2,042,231
Cash and cash equivalents at the end of the year	2,714,272	2,715,153

The notes on pages 27 to 45 form part of these financial statements

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

1. General information

Crossroads Care Kent is a charity (company number: 03694575), limited by guarantee, incorporated in England and Wales.

The charity's registered office is 170 Tonbridge Road, Watlingbury, Maidstone, Kent, ME18 5NS.

The charitable activities of the charity continues to be to provide trained care support workers to take over the Carer's role to give the Carer a short break on a regular basis.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS102, in accordance with the mandatory adoption of the triennial review for accounting periods beginning on or after 1 January 2019.

Crossroads Care Kent 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.

The charity's functional and presentational currency is in Pounds Sterling.

The charity's financial statements are presented to the nearest pound.

2.2 Going concern

The charity's main source of income is from its charitable objectives being the receipt of grants and donations to provide trained Carer support workers to take over the Carer's role to give the Carer a short break on a regular basis.

In order to meet its day to day working capital requirements the charity is dependent upon these grants and donations, the nature of which are primarily awarded on an annual basis.

The Trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

2.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.4 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

2.6 Government grants

Grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.7 Taxation

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

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%	Straight line
Computer equipment	-	25%	Straight line

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.12 Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or finance at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If the objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.13 Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which 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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgement

The preparation of the financial statements requires key management to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year. The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

The following judgements have had the most significant impact on the amounts recognised in the financial statements:

Lease commitments

The charity has entered into a range of lease commitments in respect of property. The classification of these leases as either financial or operating leases requires key management to consider whether the terms and conditions of each lease are such that the charity has acquired the risks and rewards associated with the ownership of the underlying assets.

The following are the company's key sources of estimation uncertainty:

Allocation of support costs

The charity allocates its support costs based upon the number of hours staff members have incurred between the charitable activities. This method is also used to allocate support costs between restricted and unrestricted funds.

Provisions

A provision has been made in relation to the dilapidations of the property. This can be seen at note 14.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

4. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	8,169	104,358	112,527	127,528
Legacies	-	49,764	49,764	7,200
Government grants	-	2,342	2,342	5,758
	<u>8,169</u>	<u>156,464</u>	<u>164,633</u>	<u>140,486</u>
Total 2021	<u>-</u>	<u>140,486</u>	<u>140,486</u>	

5. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from charitable activities - Provision of care services	318,951	3,204,662	3,523,613	3,593,842
Income from charitable activities - Volcare	-	122,802	122,802	123,152
	<u>318,951</u>	<u>3,327,464</u>	<u>3,646,415</u>	<u>3,716,994</u>
Total 2021	<u>548,720</u>	<u>3,168,274</u>	<u>3,716,994</u>	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	282	282	1,254
	<u>282</u>	<u>282</u>	<u>1,254</u>
Total 2021	<u>1,254</u>	<u>1,254</u>	

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Provision of care services	3,438,296	319,623	3,757,919	3,397,914
Volcare	61,554	13,021	74,575	116,958
	<u>3,499,850</u>	<u>332,644</u>	<u>3,832,494</u>	<u>3,514,872</u>
Total 2021	<u>3,240,113</u>	<u>274,759</u>	<u>3,514,872</u>	

Analysis of direct costs

	Provision of care services 2022 £	Volcare 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	3,381,097	46,461	3,427,558	3,149,437
Staff training	8,688	-	8,688	6,571
Recruitment costs	4,669	-	4,669	4,283
Macmillan project activities	16,770	-	16,770	13,409
COGS expenditure	9,884	-	9,884	535
Carers activities	2,551	-	2,551	769
Young Carers project activities	14,637	-	14,637	11,463
Volcare volunteer expenditure and subsistence	-	15,093	15,093	53,646
	<u>3,438,296</u>	<u>61,554</u>	<u>3,499,850</u>	<u>3,240,113</u>
Total 2021	<u>3,134,097</u>	<u>106,016</u>	<u>3,240,113</u>	

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of care services 2022 £	Volcare 2022 £	Total funds 2022 £	Total funds 2021 £
Depreciation	5,353	223	5,576	9,901
Rent	114,042	4,405	118,447	87,178
Gas, electricity and water	4,915	552	5,467	5,735
Telephone and postage	20,160	840	21,000	23,901
Computer costs	65,941	2,748	68,689	66,905
Repairs and maintenance	11,162	465	11,627	18,769
Insurance	21,942	914	22,856	23,533
Affiliation costs	10,824	451	11,275	11,275
Legal and professional fees	4,751	1,585	6,336	6,451
Consultancy fees	26,293	-	26,293	330
Bank charges	2,238	-	2,238	3,508
Incidental expenses	17,377	817	18,194	7,736
Fundraising and public relations	7,123	-	7,123	2,930
Bad debt write off	502	21	523	607
Audit fees	7,000	-	7,000	6,000
	<u>319,623</u>	<u>13,021</u>	<u>332,644</u>	<u>274,759</u>
Total 2021	<u>263,817</u>	<u>10,942</u>	<u>274,759</u>	

8. Auditors' remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>6,600</u>	<u>6,300</u>

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

9. Staff costs

	2022	2021
	£	£
Wages and salaries	3,173,629	2,934,945
Social security costs	197,059	162,521
Contribution to defined contribution pension schemes	56,870	51,971
	<u>3,427,558</u>	<u>3,149,437</u>

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
	No.	No.
Employees	<u>181</u>	<u>177</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	1	1

The Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. No Trustee received any remuneration during the year (2021: £Nil) and the total compensation paid to key management personnel amounted to £147,711 (2021: £137,189).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2021	30,858	94,996	125,854
Additions	559	1,912	2,471
At 31 March 2022	<u>31,417</u>	<u>96,908</u>	<u>128,325</u>
Depreciation			
At 1 April 2021	30,849	86,736	117,585
Charge for the year	140	5,436	5,576
At 31 March 2022	<u>30,989</u>	<u>92,172</u>	<u>123,161</u>
Net book value			
At 31 March 2022	<u>428</u>	<u>4,736</u>	<u>5,164</u>
At 31 March 2021	<u>9</u>	<u>8,260</u>	<u>8,269</u>

12. Debtors

	2022 £	2021 £
Trade debtors	294,493	301,991
Other debtors	8,855	9,387
Prepayments and accrued income	40,274	51,523
	<u>343,622</u>	<u>362,901</u>

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	10,018	2,849
Other taxation and social security	42,798	37,605
Pension fund loan payable	9,441	12,201
Other creditors	9,765	10,048
Accruals and deferred income	180,757	192,177
	<u>252,779</u>	<u>254,880</u>

14. Provisions

	Provisions £
At 1 April 2021	20,000
	<u>20,000</u>

Dilapidations

The charity is required by the terms of its rental agreement to replace all carpets in the premises at the end of the tenancy. The Trustees are of the opinion that £20,000 remains to be a realistic provision, and therefore there have been no movements of this balance in the current year.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Redundancy contingency	690,000	-	-	-	690,000
Relocation fund	250,000	-	-	-	250,000
Care Replacement Fund	280,000	-	-	-	280,000
	<u>1,220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,220,000</u>
General funds					
General Funds	1,459,533	3,484,210	(3,363,596)	(145,261)	1,434,886
	<u>1,459,533</u>	<u>3,484,210</u>	<u>(3,363,596)</u>	<u>(145,261)</u>	<u>1,434,886</u>
Total Unrestricted funds	<u>2,679,533</u>	<u>3,484,210</u>	<u>(3,363,596)</u>	<u>(145,261)</u>	<u>2,654,886</u>
Restricted funds					
Volcare	48,052	-	-	-	48,052
End of Life West Kent CCG	78,695	100,000	(94,364)	-	84,331
Young Carers	-	106,569	(103,559)	-	3,010
Macmillan Volunteer Service	5,163	55,295	(191,969)	131,511	-
KCC Enhanced Hospital Discharge	-	65,256	(79,006)	13,750	-
	<u>131,910</u>	<u>327,120</u>	<u>(468,898)</u>	<u>145,261</u>	<u>135,393</u>
Total of funds	<u>2,811,443</u>	<u>3,811,330</u>	<u>(3,832,494)</u>	<u>-</u>	<u>2,790,279</u>

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Redundancy contingency	405,000	-	-	285,000	690,000
Relocation fund	250,000	-	-	-	250,000
Emergency care breaks	10,000	-	-	(10,000)	-
Palliative Care	11,257	-	-	(11,257)	-
Committed Future Care	55,000	-	-	(55,000)	-
Care Replacement Fund	-	-	-	280,000	280,000
	<u>731,257</u>	<u>-</u>	<u>-</u>	<u>488,743</u>	<u>1,220,000</u>
General funds					
General Funds	<u>1,628,653</u>	<u>3,310,014</u>	<u>(2,968,800)</u>	<u>(510,334)</u>	<u>1,459,533</u>
Total Unrestricted funds	<u>2,359,910</u>	<u>3,310,014</u>	<u>(2,968,800)</u>	<u>(21,591)</u>	<u>2,679,533</u>
Restricted funds					
Volcare	48,052	-	-	-	48,052
End of Life West Kent CCG	59,619	100,000	(80,924)	-	78,695
Young Carers	-	83,364	(100,888)	17,524	-
Macmillan Volunteer Service	-	187,283	(182,120)	-	5,163
KCC Enhanced Hospital Discharge	-	78,073	(78,528)	455	-
Barclays	-	100,000	(103,612)	3,612	-
	<u>107,671</u>	<u>548,720</u>	<u>(546,072)</u>	<u>21,591</u>	<u>131,910</u>
Total of funds	<u>2,467,581</u>	<u>3,858,734</u>	<u>(3,514,872)</u>	<u>-</u>	<u>2,811,443</u>

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

Current year transfer between funds

Macmillan Volunteer Service - the current year transfer of £131,511 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

KCC Enhanced Hospital Discharge - the current year transfer of £13,750 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Prior year transfer between funds

Redundancy contingency - the prior year transfer of £285,000 from unrestricted funds is to increase the designated fund to cover updated costs of staff redundancy and 1 month notice period

Young Carers - the prior year transfer of £17,524 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for the Young Carers project.

KCC Enhanced Hospital Discharge - the prior year transfer of £455 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Barclays - the prior year transfer of £3,612 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Emergency Care Breaks - the prior year transfer out of £10,000 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Palliative Care Fund - the prior year transfer out of £11,257 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Committed Future Care - the prior year transfer out of £55,000 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Care Replacement Fund - the prior year transfer in of £280,000 represents the monies received from transfers out of the above three funds, as well as a transfer from unrestricted fund to top up the designated fund to better reflect anticipated actual costs in the event of the Charity being wound up

Purpose of designated funds

Redundancy contingency - This represents the Trustees' estimate of costs that may be incurred in the event of the charity ceasing to operate, such as rent, redundancy payments etc.

Relocation reserve - This represents funds set aside to seek larger premises as a capital asset in the next two years.

Emergency Care Breaks - This covers the cost of meeting any Carer's emergency need for respite for which no specific funding exists

Palliative Care Fund - This represents funds set aside should there ever be a need to taper off End of Life Project in the event of funding ceasing.

Committed Future Care - This represents the cost of future respite visits to which the charity is committed.

Care Replacement Fund - This represents funds to continue supporting clients whilst they source alternative care provision in the event of closure of the Charity.

Notes to the financial statements
For the year ended 31 March 2022

Purposes of restricted funds

Volcare - This fund represents grants received in order to provide a bespoke home based respite service for Carers.

End of Life West Kent CCG - This fund represents monies received to specially help those with cancer.

Young Carers - This fund represents grants received in order to provide short breaks for Young Carers.

Macmillan Volunteer Service - This fund represents funding received for a Volunteer Befriending Service. This service provides volunteers to support people who have cancer.

KCC Enhanced Hospital Discharge - This fund represents funding received to provide care to those who are specifically COVID-19 positive.

Barclays - This fund represents monies received to provide post COVID-19 support to Carers across Kent.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	1,220,000	-	-	-	1,220,000
General funds	1,459,533	3,484,210	(3,363,596)	(145,261)	1,434,886
Restricted funds	131,910	327,120	(468,898)	145,261	135,393
	<u>2,811,443</u>	<u>3,811,330</u>	<u>(3,832,494)</u>	<u>-</u>	<u>2,790,279</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	731,257	-	-	488,743	1,220,000
General funds	1,628,653	3,310,014	(2,968,800)	(510,334)	1,459,533
Restricted funds	107,671	548,720	(546,072)	21,591	131,910
	<u>2,467,581</u>	<u>3,858,734</u>	<u>(3,514,872)</u>	<u>-</u>	<u>2,811,443</u>

Crossroads Care Kent
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Notes to the financial statements
For the year ended 31 March 2022

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	5,164	5,164
Current assets	151,457	2,906,437	3,057,894
Creditors due within one year	(16,064)	(236,715)	(252,779)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	<u>135,393</u>	<u>2,654,886</u>	<u>2,790,279</u>

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	8,269	8,269
Current assets	194,050	2,884,004	3,078,054
Creditors due within one year	(62,140)	(192,740)	(254,880)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	<u>131,910</u>	<u>2,679,533</u>	<u>2,811,443</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(21,164)</u>	<u>343,862</u>
Adjustments for:		
Depreciation charges	5,576	9,901
Dividends, interests and rents from investments	(282)	(1,254)
Decrease in debtors	19,279	273,995
(Decrease)/Increase in creditors	(2,101)	46,915
Net cash provided by operating activities	<u>1,308</u>	<u>673,419</u>

Crossroads Care Kent
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Notes to the financial statements
For the year ended 31 March 2022

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	2,714,272	2,715,153
Total cash and cash equivalents	2,714,272	2,715,153

20. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	2,715,153	(881)	2,714,272
Debt due within 1 year	(12,201)	2,760	(9,441)
	2,702,952	1,879	2,704,831

21. Pension commitments

The charity operates three defined contribution pension schemes. The assets of each scheme are held separately from those of the company in separate independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £56,870 (2021: £51,917). Contributions totalling £9,441 (2021: £12,201) were payable to the funds at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	198,396	142,596
Later than 1 year and not later than 5 years	683,535	570,384
Later than 5 years	-	106,947
	881,931	819,927

Crossroads Care Kent
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Notes to the financial statements
For the year ended 31 March 2022

23. Related party transactions

S Cliffe, a Trustee of the charity, is also Chief Executive Officer of Age UK (Herne Bay). During the year Age UK (Herne Bay) provided office accommodation totalling £54,013 (2021: £32,701). Other expenses paid to Age UK (Herne Bay) during the year totalled £3,816 (2021: £589). At the year end date, no amounts were outstanding to Age UK (Herne Bay) (2021: £Nil).

24. Controlling party

In the opinion of the Trustees, there is no controlling party.

CROSSROADS CARE KENT

England & Wales - Charity number 1073896

Accounts

Registered number: 03694575
Charity number: 1073896

Crossroads Care Kent
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 March 2021

Crossroads Care Kent
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Crossroads Care Kent
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2021

Trustees	Denis Linfoot Patricia Hughes, Treasurer Susan Cliffe Deborah Ward Lynne Tindle Lesley Lee (resigned 21 January 2021) Christopher Parkinson Nicholas Fuller David Hall Richard Parsons, Chairman
Company registered number	03694575
Charity registered number	1073896
Registered office	170 Tonbridge Road Wateringbury Maidstone Kent ME18 5NS
Company secretary	Lorraine Williamson
Chief executive officer	Irene Jeffrey
Independent auditors	Kreston Reeves LLP Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Royal Bank of Scotland 14 Rose Lane Canterbury Kent CT1 2ST Santander UK plc Bridle Road Bootle Merseyside L30 4GB COIF Charities 80 Cheapside London EC2V 6DZ

Crossroads Care Kent
(A company limited by guarantee)

Chairman's statement
For the year ended 31 March 2021

The chairman presents his statement for the year.

We all look forward to a time when our lives are not so seriously impacted by COVID-19 and this is particularly true in the care sector where throughout much of 2020 and 2021, a great many unpaid carers have had to provide yet more care to their family, friends and loved ones. Carers UK have reported that the pandemic has left carers "exhausted, socially isolated and close to burnout. Adding to these considerable pressures, carers have also taken a financial hit, and seen their health and wellbeing decline."

This is a stark reality, but it highlights the real importance and significance of the vital services offered in Kent by the staff at Crossroads Care Kent and in writing this report my first thoughts go to our remarkable team of care professionals and volunteers who have worked tirelessly and with great commitment to deliver care and support to a large group of unpaid carers and their loved ones under the most challenging circumstances.

Going into lockdown in March 2020, coming out of lockdown in the summer only to return again to lockdown conditions in the autumn of 2020 has really tested the resilience and flexibility of all our staff and I pay tribute to our amazing senior management team who have made everything work seamlessly, embracing new working practices and technologies that have kept our staff and clients safe and minimising risk as much as possible for all and at the same time ensuring that we stayed open for business at all times.

Under the first-class stewardship of our Chief Executive and our Services Director I am proud to report that Crossroads Care Kent has delivered on its mandated role, supporting nearly 6,000 Carers and their loved ones within Kent and Medway. Our finances remain in good shape despite the pandemic and a surplus of income over expenditure of around £300,000 was reported. We remain compliant and our Articles of Association were updated and lodged with Companies House and the Charities Commission. We have also moved forward on upgrading and integrating our internal systems so that our client records, staff records, and data management are captured on one new digital platform. Our premises in East Kent have also been upgraded and feedback is very positive from staff now back at their desks in a lighter and better ventilated office space.

Our carer support teams have continued to do what they do best, supporting carers in their homes. They are well trained in infection control and are supplied with essential PPE but irrespective of that it has required great levels of commitment and fortitude to carry out their work. Many of the unpaid Carers we work with and the people they care for are the most vulnerable in society and our support staff have had to adapt to complex situations, adhering to the Government's social distancing guidelines whilst protecting our service users and themselves. Our carer support workers have also been crucial in enabling Carers to keep their own health and dental appointments.

During lockdown periods and on top of their commitment to personal care and respite support within the home our care support teams have taken on extra responsibilities including collecting and delivering prescriptions, shopping for clients, and delivering groceries. This has been invaluable to those who have needed to stay safe within their homes.

The crisis managers at Crossroads Care Kent have been extremely busy managing a considerable increase in the number of in-bound calls (and the time each call took) and referrals; their work in supporting clients through the crisis whilst enabling them to remain at home has been extremely challenging, more so given client anxiety and fear over Covid-19. Crisis managers are also having to support clients for longer periods than normal because of a reduction in other community-based services who did not have the capacity to take on these difficult cases at this time.

Our Young Carers team have also been extremely busy working with new technologies to ensure that we remain in contact and engaged with our massively important group of young carers, some as young as five years old. Whilst our regular gatherings with young carers were not possible at this time, we found that through video communications (we have used Zoom, Facebook and WhatsApp) we are able to engage, play games and work on arts and crafts activities with all our age groups. This team has been genuinely innovative and determined that Crossroads Care Kent remain in touch with our Young Carers and that they do not feel isolated or lonely during this difficult time.

Crossroads Care Kent
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Chairman's statement (continued)
For the year ended 31 March 2021

Our Volcare service has been badly impacted by both Brexit which led to a sharp drop in the numbers of international volunteers enquiring and then by COVID and the ban on international travel which has prevented us bringing in volunteers from abroad. By March 2021 these conditions had not changed a great deal and so we handed back the Dover flat that we had been renting and are considering our options for Canterbury.

We have been working on a project, funded by the Pears Trust through Carers Trust to engage with Carers in Black, Asian and Minority Ethnic communities across North Kent. This work continues but through interventions with GP surgeries in the region the numbers of carers we are working with in those communities is picking up.

After a period of time when it was unclear whether funding for our Macmillan volunteering project would be available, we can now confirm that the good news that funding has now been received. Macmillan have agreed to part fund two managers posts for 42 months from April 21 and some volunteer expenses. The Macmillan money comes with a new approach to offer more time limited support to people with cancer and their families, but part funding offers us more control on how we utilise our volunteers and staff overall. We will be able to do much more volunteering with other caring families from now on, not just those with cancer. The team have done well during COVID lockdowns to maintain most of their current volunteers and new recruitment is active

The Freemasons have made a generous donation of £10,000 to fund Carers counselling, which will enable this project to grow and fill a much needed gap in provision

Crossroads Care Kent throws a lifeline to so many unpaid carers within Kent and this number continues to grow. With one in every eight adults now in a caring role in the U.K. saving the economy over £130 billion in any one year the importance of organisations like Crossroads cannot be overstated.

Crossroads Care Kent can only do what it does through funding from Kent Country Council, the Clinical Commissioning Groups in the county and Macmillan and we are incredibly grateful to them for their support. This year we have also been delighted to receive grants from Barclays Bank, The National Lottery, Carers Trust, Freemasons in Kent, Children in Need and the Ivy and Jane Charitable Trust along with many other donations from businesses, carers and their families, and individual donations. We are humbled by their generosity and thank them all.

I would also like to put on record my appreciation of a wonderful team of Trustees who have been incredibly supportive over this difficult period. I have enjoyed our remote video meetings and commend you all for the contributions you make to Crossroads Care Kent.

This year one of our long-standing Trustees, Mrs Lesley Lee, decided to stand down from the Board. Her contribution to Crossroads Care Kent over many years has been as exceptional as it is invaluable. A force of nature, she has been missed but we suspect she is keeping an eye on things!! We send her our love and appreciation.

Crossroads Care Kent could not be as incredibly effective as it is without our amazing staff, volunteers, and our awesome management team. A huge thanks to them and I would like to sign off with a small tribute.

"Kindness can transform someone's dark moment with a blaze of light. You'll never know how much your caring matters." (Amy Mercree).

I am delighted to report that Crossroads Care Kent has been voted the Kent Care Charity of the Year 2021 at the Kent Charity Awards held at Rochester Cathedral on 9th September 2021.



Richard Parsons

Date: *02 Dec 2021*

Crossroads Care Kent
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2021

In accordance with the Companies Act, the directors present their report and the audited financial statements of the Company for the year ended 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charities governing document and the provisions of the Statement of Recommended Practice Accounting (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT LEGAL AND ADMINISTRATIVE INFORMATION

Name

The full name under which the Charity is registered is CROSSROADS CARE KENT

Constitution and Governing Documents

The Charity is a company limited by guarantee and does not have share capital. It was incorporated on 19 September 2002. Its governing documents are its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

The company is potentially exempt from tax on its charitable activities under the provisions of the Finance Act 2010.

It is a charity registered with the Charity Commission under the provisions of the Charities Act 2011, the area of benefit being the county of Kent.

ORGANISATIONAL STRUCTURE

The policies reviewed and amended where necessary and agreed by the Trustees during the year were carried out by its staff: Chief Executive Officer, Irene Jeffrey, Services Director, Lorraine Williamson; Finance Manager, Iryna Perry, Care Managers: Hayley Last, Leanne Clark, Viv Harper, Katie Still, Lesley Sharp, Sheila Davies, Susan Brickland, Sophie Brennan, Samantha Hollett, Emily McGowan; and training Manager Nick Lawton.

170 carer support workers were provided with training as required, to ensure compliance with the latest policies and procedures.

A scheme of delegation is in place and the responsibility for day-to-day operations management, and for ensuring that the charity delivers the services specified, rests with the Chief Executive Officer.

THE ROLE OF THE CHARITY TRUSTEES

During the year 2020-2021 the scheme's Trustees met 5 times and received regular briefings relating to the organisation, activities and employment matters needed to provide overarching governance to the scheme.

The Board of Trustees ensured that the Scheme pursued the aims and objectives set out in its governing documents and that the scheme's assets have been used exclusively for those aims.

We strive to ensure that the needs of the organisation are appropriately reflected through the diversity of the trustee body, which is made up of committed individuals who have a good mixture of traditional business skills, experience in the voluntary sector and of caring. They give their time voluntarily, do not receive any remuneration for their time and input to the scheme. This support and commitment is much appreciated and valued by staff, Carers and other stakeholders involved in Crossroads Care Kent.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2021

MEMBERSHIP OF CROSSROADS CARE KENT

Membership of Crossroads Care Kent is open to the public and membership is not a requirement to become a beneficiary of the service. The Trustees may, at their discretion, admit to voting membership individuals and organisations, who or which support the objects of the company, on payment of the appropriate annual subscription for the time being in force. The Memorandum and Articles provide that a Board of Trustees is elected by the members from their number and shall govern the company/charity. The requirement is for a minimum of three Trustees to a maximum of seventeen.

The Board may appoint a person who is willing to act as a director and trustee either to fill a casual vacancy or as an additional director and trustee should their number be less than twelve.

The particulars of bankers, Auditor and the names of the Trustees and the Company Secretary who served throughout the year are shown on page 1.

New directors and trustees undergo appropriate induction procedures after appointment and have their training needs regularly reviewed.

Board members and staff are required to sign a code of conduct and directors and staff are obliged to consider the conflict of interest policy throughout its management process.

INVESTMENT POWERS

Crossroads Care Kent may invest money not immediately required in or upon such investments, securities, and property as thought fit, subject to any conditions imposed by law or as otherwise provided for in the company's regulations. The Board of Trustees continue to consider investing in property purchase as a long-term investment. A designated fund remains allocated for this investment.

OUR MISSION STATEMENT

Crossroads Care Kent exists to provide high quality short breaks and support for Carers throughout Kent, to relieve the stresses of caring. In carrying this out we will ensure that the highest standards of quality assurance and equal opportunities are adhered to.

OBJECTIVES

The Scheme is established for the benefit of the public for the following objective:

To relieve the stresses experienced by Carers and beneficiaries

In this document

"**Beneficiaries**" means any person or people who have care needs as a result of disability, illness, or age.

"**Carers**" means any person or people involved in the provision of care for a person or people who have care needs as a result of disability, illness, or age.

The area of benefit for the service is Kent WHO IS A CARER?

The Care Act 2014 states:

A Carer is "somebody who provides support or who looks after a family member, partner or friend who needs help because of their age, physical or mental illness, or disability. This would not usually include someone paid or employed to carry out that role, or someone who is a volunteer"

The term Carer refers to anyone who is caring for, or supporting one or more individuals, having acquired this role by virtue of their relationship to that person.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2021

Carers hold families together, enabling loved ones to get the most out of life and making an enormous contribution to society. Many people do not think of themselves as 'carers'. They see themselves simply as a husband, wife, partner, father, mother, son, daughter, or friend looking after someone they love, who needs support. Caring comes in all shapes and sizes and different challenges present themselves depending on the individual in need of their support, the Carer, and their needs.

All circumstances are different, but a Carer might help someone with any of the following:

- personal care: washing, dressing, taking medication
- household tasks: shopping, cleaning, cooking, laundry
- financial matters: dealing with bills, writing letters
- supervision: watching over someone who cannot be left alone
- travel assistance: getting out and about, going to appointments
- emotional support: friendship, listening and advice.

As Kent's largest Charity, set up specifically to support Carers and the people they care for, we continue to champion Carers rights to a short regular break and bespoke support, in order to reduce the significant risk of breakdown in Carers own health so often attributed to caring responsibilities.

PRINCIPAL ACTIVITY - How our activities deliver public benefit

HOW DOES CROSSROADS CARE KENT HELP CARERS?

SHORT BREAKS SERVICE

Crossroads Care Kent is the leading provider of direct home-based respite services for Carers and our core offer is that of a regular, flexible short break - time out from a caring role to enable a Carer to carry out their own activities; household, social or business, or to take a proper rest without worrying that the person they care for is unsafe, or unattended.

Our service is bespoke, designed to meet the needs of each caring family led by them and the person they care for. Following an assessment, which includes consideration of a Carers network of support, a regular visit from a trained carer support worker commences. They will work closely and flexibly with each Carer and the person they are caring for, to ensure that the support offered is exactly how they want it to be.

Carers are a diverse section of the population, ranging from relatively healthy, independently living individuals, active and inactive retired, to very frail individuals with multiple long-term health conditions, poor physical functioning, and cognitive problems, all presenting unique challenges.

The UK's ageing population means that an increasing number of people are caring for aging partners and parents, alongside other caring responsibilities. Aging also increases other risk factors such as cognitive impairment, falls, level of physical activity, co-morbidity, depression, age related diseases and living in isolation/loneliness.

Often these changes occur in later life; post retirement, following bereavement, giving up independence through ill health or caring responsibilities. These changes can have a significant effect on the quality of people's lives.

Many carers are so emotionally and/or physically tired because of caring that any free time is spent sleeping, or doing nothing, rather than pursuing their ideal activities, or looking after their own health.

A Carer's life may be restricted by the need to be on call for some or most of the day and night because the significant care needs of the person they are caring for are complex, or they cannot be left alone safely in an emergency or for any length of time; despite this, Carers often feel guilty about, or are unwilling to, leave their cared-for person.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2021

OUR TRAINED CARER SUPPORT WORKERS

One of our trained, experienced carer support staff (currently 139) visit a Carer's home to take over their caring role for a while. They will spend time with the family getting to know the needs of the individual they are helping and will follow as closely as possible the routine of the Carer.

For emergency care, our staff will take over the caring role for a period of up to 48 continuous hours. All our carer support workers receive:

- regular refresher and continuing training in accordance with their training plans plus comprehensive training at induction, which complies with the standards as set down by the Care Quality Commission
- Health & Safety training in accordance with current legislation
- on-going support from the senior management team consisting of the Care Management and Business Team staff

OUR VALUES

Crossroads Care Kent is committed to:

Treating Carers and people with care needs with respect and sensitivity, recognising the dignity and value of each person for whom the service is provided

Supporting Carers and people with care needs to make choices and maintain independence offering flexible services that meet the needs of both the Carer and the person with care needs

Involving and consulting with Carers and people with care needs in the provision, management and development of the support provided by Crossroads Care Kent

Respecting the privacy and personal choices of lifestyles, custom, culture values and spiritual beliefs of each person for whom the service is provided

The principle of equal opportunity regardless of race, gender, marital status, legal sexual orientation, age, ethnic origin, disability, or religion, both in the provision of our services and in our employment practices and policies.

Responding to the diversity of needs presented and developing appropriate services for all Carers in all communities

Working in partnership with other organisations in the interests of Carers

Crossroads Care Kent believes that everyone involved with the organisation must be valued and treated with respect and has the opportunity to give input into the development of the organisation.

Carers, people with care needs, staff and Trustees, as well as funders and other interested stakeholders, are invited to engage with the monitoring and planning of services to ensure that the organisation continues to work towards achieving the aims of the charity.

Crossroads Care Kent
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Trustees' report (continued)
For the year ended 31 March 2021

STRATEGIC OBJECTIVES 2020/2021

The strategic objectives of the organisation remain to:

- Secure tenders for Carers services: A critical aspect of our business plan is to ensure that we are well placed to compete in tender processes.
- Work with KCC and Kent CCG's to ensure that carers are given a voice
- To maintain existing services to current carers and to secure the highest possible level of support for new Carers
- Increase income: Proactively seek alternative fundraising sources
- Develop further volunteering opportunities across Kent, both within our partnership with Macmillan and to provide volunteer services for Carers and people with care needs, which are flexible and meet their needs and those of our funders.
- Effective partnership working with Carers Trust, and local Carers organisations to achieve joint objectives

STRATEGIC PLANNING

Key strategy objectives are reported to, and closely monitored by, the Board of Trustees for Crossroads Care Kent at bi-monthly meetings, ensuring targets are met and decisions implemented.

REVIEW OF ACTIVITIES DURING THE YEAR 2020-2021

SERVICE UPDATES

Funding

Contractual funding from Kent County Council and the local Clinical Commissioning Groups in Kent enables Crossroads to provide a range of different services to reflect the different types of support that Carers need to stay well and continue in their caring role. We are approaching the end of the current contract with new procurement processes due to open in Autumn 2021.

We were very grateful to the council for the support they gave organisations and charities like ours during the COVID pandemic, especially during the lockdown periods. Their support meant that we did not need to furlough staff and that all our employees were protected during this extremely challenging time.

Short Breaks

Crossroads short breaks service means many different things for different people. Regular time away each week from caring responsibilities can mean the difference between someone living at home or having to move into residential care. Our caring staff build strong, trusting relationships with the families they support, offering both parties an opportunity to spend time apart safely and bringing a bit of the outside world into their home.

During COVID lockdowns many Carers were fearful of accepting anyone into their homes, but our wonderful staff stepped up to help in different ways, staying in touch every week, carrying out essential shopping tasks, collecting prescriptions, garden visits and even taking family pets to vets. Our experienced care managers also contacted former Carers that we had supported in the recent past, now on their own, to check on their welfare too and to make sure that they had a support network in place to meet their basic needs.

Once lockdown rules started to lift, Crossroads were often the first service that Carers wanted back, and very quickly we returned to delivering our special support as normal.

Our service is seen as invaluable by the professional and medical staff that refer them to our service. A recent report of those referrers told us that a worryingly high number - almost two thirds (62%) of the Carers they refer, state that they use their short breaks to attend their own health appointments. This means that if breaks were not available, it is likely that carers would not be able to attend, thereby putting their own health at risk.

It also means that these Carers have even less time away from their caring role to have any sort of life of their own.

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1777 Carers received a short break in 20/21, as well as the 1788 people they care for; 3565 beneficiaries in all. Our staff delivered 105,828 hours of replacement care to ensure Carers were able to have some time to themselves. In addition, countless welfare phone calls were made both by our Carer support workers themselves, and our care management team to ensure Carers were safe, supported and had the essentials they needed during lockdown.

Health Appointments

Year on year, demand for this service increases. During this dreadful year of COVID, even more Carers neglected their own health, as appointments were cancelled, and hospital and surgeries closed their doors to non-urgent patients. We are seeing a huge increase in demand now that the NHS is restarting appointments, treatments, and surgery. Carers really need to be able to attend their own health appointments and treatments if they are to continue in their caring role without detriment to their own health. Carers known to us try to plan their appointments around their Crossroads break when they can, but many 'new' Carers come to us direct for replacement care so that they can attend ad hoc medical appointments or treatment sessions, and we do our best to accommodate these so that they can stay well.

This service is funded by the CCG under the health element of our contract and this year supported 327 different Carers to attend their appointments, providing well over 3000 hours of replacement care.

Crisis Support

Early on in the pandemic, we were contacted by CCG commissioners to discuss how best our crisis team could support people coming out of hospital without knowing their COVID status at time of discharge, or who were known to be positive. Our amazing team stepped up to the challenge and with full PPE, much of it donated in the early days from a variety of kind citizens, assorted organisations, and Carers Trust, were able to offer a full Crossroads service 24/7 for people in distress and most in need during the challenging period of our time.

We have been incredibly proud to have been able to offer practical, replacement care services throughout the pandemic as shown by the number of care hours we delivered during the year – just under 28,500 crisis hours during 20/21, supporting 1025 Carers - an increase of 9% on the previous year.

1585 waking nights of support were provided through this service for families caring for someone at the end of life, or for those Carers who were struggling with their caring role due to the changing health of the person they are caring for, or Carers who were taken ill themselves and could not provide the care needed to keep their loved one at home during their illness, or hospital stay.

Our well trained and experienced staff provided bespoke responses to each situation, taking into consideration the needs of the Carer, the person they care for (and where appropriate the wider family network), delivering support when it matters most, whilst longer term solutions are considered, or the current crisis is resolved.

Kent and Medway CCG – hospital discharge

During pandemic we received funding from Kent and Medway CCG to support hospital discharge in East Kent. It was originally approved for Covid Patients and then extended to the night support to clients referred to us by hospitals. In 2020-2021 we delivered 3,120 hours including 315 nights.

Dementia Outreach

Our dementia outreach service came into its own during the pandemic.

Despite having to close our physical COGS groups, our offer moved online, supporting groups of people with dementia and their Carers through social zoom sessions, delivering advice, information, and group support, as well as some online activities and quizzes that helped to stop people feeling so isolated and cut off.

For those families unable to access online activities, packs were sent out regularly to help relieve boredom and anxiety and to help slow down memory loss.

Our dementia café also moved online; facilitated by local volunteers and supported by our dementia outreach manager, the group felt that they remained connected, even though they could not meet in person.

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Macmillan Crossroads Volunteer Service Kent & Medway

We were delighted to hear just before the end of the year that Macmillan had agreed to continue funding a variation of our contract for a further 3½ years, securing the project for the foreseeable future.

During the year 134 trained, supervised volunteers gave their time freely to provide a bespoke service providing practical, emotional and companionship support, along with information, guidance, and carers counselling, helping over 430 people living with cancer. COVID did impact significantly on the practical support that we could offer during the lockdown periods, but our volunteers continued to support their clients with phone calls, shopping, and transport to and from essential health appointment treatments as soon as it was safe to resume. It was noticeable from the reduction in referrals to the service though, that many community services were on hold and that people were struggling to get support during the pandemic.

In addition, 3 trainee counsellors were recruited to provide therapeutic counselling to 40 carers. These sessions were supported and supervised by a fully qualified counsellor who delivered counselling to an additional 12 carers. A total number of 468 counselling sessions was freely given to carers.

Nevertheless, we received 297 referrals for support during the year and each person was able to have a holistic needs assessment by phone, offering support and guidance.

"When my world stopped due to Covid I was at a complete loss as to how to fill up my time in a way that was meaningful. Being a volunteer for Macmillan Crossroads allowed me to do something practical to help people to get to their treatment appointments. Not only did this make a difference to the people I helped, but it helped me too. I like to be busy and useful and I'm so pleased that I could be both for Macmillan Crossroads"

"I was in a dark and lonely place caring for my husband with dementia during a pandemic, I've never felt so alone and sad. I was offered the chance to talk about how I felt and I am so glad I accepted. I was given time and space to understand why I felt so low and the tools to help me at the time and for the future. Thank you Crossroads".

Volunteers contribute a variety of skills and experiences that enhance the work of our organisation; in return they gain personal satisfaction and for some it is a route into employment. The recruitment and retention of volunteers is an integral part of our business model; without them we would not be able to run our services, or indeed, our organisation.

We were delighted to hear just before the end of the year that Macmillan had agreed to continue funding a variation of our contract for a further 3½ years, securing the project for the foreseeable future.

COGS Groups

Sadly, we had to suspend our 5 COGS groups due to the pandemic. These weekly groups are designed to support people with mild to moderate dementia with a programme of meaningful activities. During lockdown, our dementia advisor coordinated social groups and quizzes for COGS group members and their Carers to help with memory stimulation and reduce isolation. Our West Kent groups are now beginning to reconvene in person.

Carers Café and Social events

Again, all face-to-face groups were suspended due to the pandemic and are only beginning to return now. Crossroads staff and volunteers stayed in touch with our regular attendees to help reduce social isolation through lockdown.

Volcare

At the commencement of the pandemic March/April 2020 we had 5 international volunteers in situ, who like everyone else were locked down for the duration. Two of the 5 volunteers had only arrived in March 2020 and went straight into lockdown in their shared accommodation. The other three all left during the summer months once their year was up, and as soon as they could find a window to fly home. They all came from Kenya which closed its airspace for months, so they had to leave as soon as an opportunity arose.

Once lockdown eased, the two remaining volunteers resumed visits with their families but were unable to carry out any overnight stays as Carers of course, were not allowed to leave home either.

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Despite the difficulties, our active volunteers managed to support 42 Carers with short breaks during the year; a total of 2600 volunteer hours and we are very grateful for their time and commitment.

Young Carers

The young carers project has continued to operate for the last year, despite the various lockdowns we have all endured. During the long period when we were unable to run the groups face to face, we contacted our families regularly, to ensure they were coping, offering information about where to go for support if they weren't and making onward referrals where necessary.

We sent activity packs to all our young carers, including those registered with us, but not yet part of our groups, to reassure them that we were still here, and to offer them a bit of respite from the tedium of lockdown.

At Christmas time we were delivered presents, generously donated from a variety of donors, including the Bluewater Giving Tree, and were able to send a personalised gift voucher to each young carer to treat themselves to something special.

As soon as we were able to, we resumed our respite groups at the venues that were able to reopen, ensuring strict Covid secure guidelines were observed. We took small groups on trips to wide open spaces where they could meet up with their young carer friends and enjoy some exercise and freedom. A wide range of events has been planned for the summer.

We have continued to take on new Young Carers and our Ashford and Sittingbourne groups continue to grow. A new member of staff has joined the young carers team which will enable us to expand further and to provide more support for young carers.

West Kent CCG End of Life service is funding by West Kent CCG to support Carers who are caring for a loved one in the last 12 months of their life. Dealing with the news that someone you care for is nearing the end of their life is an enormously difficult time for Carers and we are grateful to the CCG for grant funding us to provide additional support, including waking night support.

Canterbury Parkinson's UK As always, we are very grateful to the branch members and supporters of the Canterbury Parkinson's Society. This year they have funded weekly services for two families who are caring for someone with a Parkinson's diagnosis. We would like to thank them for their valued support.

Social Value and Charitable Objectives

Crossroads as a charity retains its values of supporting Carers and beneficiaries of all ages. As a large charity, with 200 staff and 150 volunteers, Crossroads works hard to maintain and deliver a wide range of different types of support for all Carers and beneficiaries, 83% of all our income is spent on supporting general charitable purposes and only 17% on overheads.

Our 9 strong Board of skilled and experienced Trustees provide strategic governance and support to the senior management team and collectively hold responsibility for ensuring the charity meets its charitable objectives and contractual requirements. They are committed to ensuring the sustainability of our charitable services and projects, such as our Young Carers clubs, Carers social activities, COGS clubs and dementia outreach support work, as well as the development of new and innovative services.

Employers of Choice – Supporting the Kent

As a charitable organisation employing around 200 staff we monitor against a number of factors to ensure best value, such as:

- flexible contracts provide additional resources without embedded costs.
- locally situated, highly trained staff available across all contracts.
- calls allocated to nearest CSW, minimising delays and travel costs
- county referral communication hub reducing costs and avoiding duplication.
- integrated services, enabling seamless access to a variety of support for Carers of all ages
- high staff retention minimising recruitment costs.
- re-investment of any surplus in service improvement
- wide range of Volunteer opportunities

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We invest in planned workforce development and actively promote the status of care work as a profession. We have a highly skilled, experienced, and qualified staff team with high rates of colleague retention. During lockdown we moved our communications online having previously invested in technology to work remotely, enabling a smooth transition to home working for all our office staff during lockdowns.

Our confidential staff survey, carried out during 2020, focused on the organisation's response to the unprecedented COVID-19 pandemic from our staff's viewpoint highlighted the experiences of our staff working through the pandemic.

90% and above of staff felt the organisation took the situation seriously from the start, that they were regularly updated, sent helpful and reassuring communications, and were provided with everything needed to work safely, and felt the organisation did a good job keeping services running.

Staff felt supported by their manager, trusted to do a good job and knew where to go for support with their health and wellbeing.

"It was a very difficult time for everyone and overall, I think Crossroads responded very well to staff and client needs. I am proud to say we worked throughout the lockdown."

"Hand on heart I can't think of anything more Crossroads could do to support me. I feel incredibly lucky, grateful and proud to be a part of this Charity".

CQC

Crossroads did not receive a face-to-face inspection during 2020, however, we were required to attend an online meeting with an inspector to discuss our response to manage the service during COVID, particularly with reference to infection control.

Links to our CQC reports are available on our website: www.crossroadskent.org

CARERS TRUST

Crossroads Care Kent remains a Network Partner of Carers Trust, a national charity which supports Crossroads Care scheme members by providing policies, procedures, and insurance etc.

Carers Trust works to improve support and services as well as recognition for anyone living with the challenges of caring, unpaid, for a family member or friend who is ill, frail, disabled or has mental health or addiction problems. With network Partners, they aim to ensure that information, advice, and practical support are available to all carers across the UK.

Carers Trust's Network Partners are made up of a unique network of independently managed carers' charities, the majority of which are based in UK. The shared vision for carers is to make sure that information, advice, and practical support are available to all carers across the UK.

Crossroads Care Kent is an autonomous charity, carrying full legal responsibility for its own management, services, and finances, but as a network partner of Carers Trust, they exercise some control over Crossroads Care Kent (and its other member charities): namely its name, its objects, its obligation to vote to elect a representative on to the Regional Partnership Board, and certain standards of work and management.

Carers Trust advises on service development and supports schemes to provide Carer services that meet national and local initiatives and drivers within a framework of legislation and good practice. The terms and conditions of Crossroads Care Kent membership of the Trust are annually reviewed to reflect this.

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Trustees' report (continued)

For the year ended 31 March 2021

INCOME AND EXPENDITURE

Total income for the year amounted to £3,858,734, of which £3,716,994 was generated from charitable activities including grants and contracts. £141,740 derived from other sources, namely investments, donations, and other trading activities.

Income from charitable activities increased by £147,128 as a result of one-off grants awarded by various foundations to enhance post COVID support to Kent carers.

Income from other sources decreased by £21,102 due to decrease in legacies received comparing to the prior year.

Total expenditure of Crossroads Care Kent in 2020/2021 was £3,514,872 a drop of £189,817. The main reason for this was a short-term reduction of direct costs: staff costs, project and group activities cost due to the COVID restrictions taking place during the year.

The overall result for the year was a surplus of £343,862 comparing to the surplus of £28,019 for 2020.

The average number of staff employed by the Crossroads Care Kent during the year was 177, decrease from 189 in 2020. Total staff costs during the year were £3,149,437, reduction of 3% compared with 2020. Further analysis is shown in note 9 to the accounts.

Net assets and Reserves at 31 March 2021

Crossroads Care Kent net assets at 31 March 2021 were £2,811,443. This represents an increase of 13 percent compared with the consolidated net assets at 31 March 2020.

The Crossroads Care Kent total reserves at 31 March 2021 were £2,811,443. As set out in note 15 to the accounts, £131,910 of this represents restricted funds, £1,220,000 of designated funds and the remaining £1,459,533 represents unrestricted funds.

DEVELOPMENTS SINCE 1st APRIL 2021

COVID 19

Carers suffered disproportionately during the pandemic. Many community services were suspended, some of which have not yet restarted, and Carers lost vital support networks. With family and friends unable to visit, many Carers took on a heavier caring role, with more hours of caring and greater responsibility for their loved ones health and wellbeing.

As lockdowns went on, Carers became more desperate to get some home-based support so that they could take a break. Our recent survey was full of comments such as:

"It was particularly valuable that help was available so soon after it was requested. I was very stressed and that first visit acted as a crucial safety valve"

"My husband looks forward to his visits, I'm impressed with how Sue chats to him to which he responds well. I think the stimulation of another person is really good for him. As for myself, I am able to have time to myself knowing my husband is happy and well cared for. I can now meet friends again or go for a swim and, having a husband with dementia, I feel my brain gets a rest from the continuous repetitive questions"

With lockdowns not easing until June 2021, the prolonged period of isolation led to many Carers struggling with their caring role and neglecting their own health needs. We have seen a significant increase in referrals over the last few weeks for support to attend a health appointment, as the hospitals and therapists start their clinics again and Carers are able to finally get an appointment.

Carers have been grateful for our continued shopping support during lockdowns but have been very glad to resume our actual visits in order to get out themselves.

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Both East and West Kent offices reopened as soon as we were able to safely do so, closely following Government guidelines, and it has been really positive to finally meet and work face to face with some of our newest staff members who were recruited, interviewed, and inducted over the internet.

We have maintained some of the online activity meetings and sessions with older Carers, people with dementia and Young Carers as these worked well and enabled some people to participate from areas of the county that they would not have travelled from to attend in person.

Carers groups and cafes have now resumed, and we are seeing a speedy return to pre pandemic attendance levels.

FUNDING FROM SOCIAL SERVICES & KENT CCGs

Kent County Council continued to fund Crossroads throughout the pandemic, enabling us to retain staff and ensure jobs were safe for staff to return to. Commissioning for Carers services is due to commence sometime in the Autumn of 2021 following a consultation exercise and the outcome of a revised Carers Strategy. KCC have given assurance that funding will be available for the Carers Short Breaks contract at the same level as it has been for the last 3 years. The CCG has yet to commit to the level of funding for the crisis and health appointments service, but has agreed in principle that the commissioning of these services should remain within the Carers contract as before.

Support from NHS England

PPE- We have been extremely grateful for the regular and free supply of PPE equipment that started to flow through the system since last summer. After a painful start when supplies were so scarce and expensive, we feel confident that we have been able to provide all the necessary equipment to ensure our staff have been and continue to be able to work as safely as possible and protect their clients.

NHS Test and Trace has also been a significant part of our toolkit to help keep staff and clients safe and we are grateful for the regular supplies of PCR tests that enable us to monitor the health of our staff weekly to ensure they can keep working.

Vaccinations – local GP practices were the first to contact us offering access to vaccinations early in the pandemic, with second jabs brought forward once the larger vaccination centres got underway. We are very grateful for those early adopters who thought of us and our staff, particularly to get our crisis team staff vaccinated early. Overall, our staff vaccination uptake has been 98% to date.

FORWARD LOOKING STATEMENTS

Crossroads launched a public campaign #KentCarersNeedBreaks during Carers week in June 2021 which is ongoing.

The campaign is designed to raise awareness of the importance of replacement care as an essential service for Carers in order to enable them to leave the person they care for in safe, qualified hands, while they carry out their day-to-day tasks, or take a break inside, or outside of their home.

There are 7 key messages to our campaign:

- **Breaks for carers are a lifeline** Caring can be 24/7, especially if you're caring for someone with complex needs. Carers need regular breaks so they don't become so exhausted that they can't go on.
- **Breaks need to be regular** Caring can be round the clock for many years. A break just once in a while or a couple of hours a week for a few weeks isn't enough.
- **Carers should be able to choose what to do on their breaks.** They shouldn't be limited to having to take part in particular activities.
- **For a carer to get a break, excellent replacement care is needed.** People with dementia or complex disabilities need people they know and trust coming in to look after them. If that doesn't happen, carers can't take a break.

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- **Carers know when they need a break** Carers don't need to wait weeks for an assessment to tell them they need a break. If they say they need breaks, and a health or care worker agrees with them, they should get them.
- **Carers also need help in a crisis or to go to their own health appointments.** Carers often become unable to keep on caring when there's an unexpected crisis or they become unwell themselves. Giving them the help, they need will mean they can carry on caring.
- **Carers need special help when the person they care for is dying.** This means they can spend the time they have left with the person they care for as well as possible, instead of worrying about care.

Proactive campaigning has led to media appearances and an increased following on social media, which we will continue to build on in order to highlight the importance of short breaks for Carers, and to raise awareness of the KCC consultation exercise that is due to commence shortly.

We hope that Carers voices will be heard and that they will have the opportunity to contribute their views into the new Carers strategy and influence the commissioning of appropriate Carers short breaks services for the future.

PUBLIC BENEFIT

The Trustees have a responsibility to report on how the aims of the charity are carried out for public benefit through the activities undertaken by the charity.

This report sets out the activities of the scheme using both narrative and statistics to evidence that these aims are being met and that the charity is operating for public benefit.

The Directors and Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission.

RESERVES AND RISK REVIEW RISK FACTORS

The Board is responsible for undertaking regular reviews of any major internal or external risk factors associated with running a Charity. There are currently several risks to which Crossroads Care Kent is exposed:

1. Reliance on publicly funded entities, such as Local Authorities and the NHS. Any material reduction or loss of grant revenue could adversely impact Crossroads Care Kent' business.
2. Crossroads Care Kent operates in a highly regulated business and care environment; failure to comply with regulations could lead to substantial penalties, and de-registration.
3. Failure to accurately predict and provide for future cost increases, or to overestimate its ability efficiently to deliver services that it contracts to provide, could affect its capability to deliver services.
4. Changes in public health care policy and uncertainty as to the future of such policies
5. Competition with other for-profit and not-for-profit entities for contracts.
6. The ability to attract, retain and train experienced and/or qualified staff, managers, Trustees and other volunteers required to deliver a quality service

STATEMENT OF RISK ASSESSMENT

The Trustees have a duty to take all reasonable steps to assess and manage risks to their charity's activities, beneficiaries, property, work, or reputation. A Risk Register control system of all risks including financial and operational is in place to monitor internal risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the financial control procedures approved by the Trustees. These procedures are periodically reviewed to ensure they meet the needs of the charity.

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Reserves Policy

Reserves are the unrestricted funds held as the general funds of the charity, often described as free reserves. In SORP, the term reserves are defined as follows:

"In this SORP the term "reserves" (unless otherwise indicated) describes that part of a charity's income funds that is freely available to spend on any of the charity's purposes".

Another way to view reserves is to see them as the funds we can use to cover expenditure to "buy some time" in the event of reduced income or changes in circumstances. We also need reserves to fund the committed expenditure whilst sourcing alternative funding.

The main concerns of the board are to ensure:

- that staff can continue to deliver support to our clients in the event of income reduction
- coverage for unexpected rise in costs or any other unforeseen liability.
- covering any fluctuations in cash requirements

It is therefore essential to ensure that there are sufficient reserves to tide the organisation over while fundraising is done or to wind up activity while meeting its obligations to the staff and service users.

For that reason, the Board of Trustees approved the following destination of funds:

Our designated funds which are set aside by trustees' total £1,220,000 and including £250,000 to support the potential relocation of both offices to one central site or to meet the organisation's short- and long-term accommodation needs in the event that one or both offices are required to find alternative suitable accommodation.

Our accommodation in both East and West Kent is stable at present with suitable premises rented from external landlords. However, the Trustees consider it prudent to continue to designate this fund for the foreseeable future.

In addition, reserves of £690,000 are also designated to cover updated costs of staff redundancy and 1 month notice period in the event of charity being wound up.

Reflecting the growth of our organisation and increased number of clients, we consider it prudent to designate sufficient funding to continue supporting clients while they source alternative care provision in the event of our closure. In the past this has been called Committed Future Care, Palliative Care and Emergency care breaks funds, we now combine those funds into Care Replacement Fund and increase it from £76,257 to £280,000. This represents the cost of 4 weeks replacement care for core and palliative clients currently being supported

We are committed to maintain at least 3 months of unrestricted general funds equivalent to £960,000 as at end of March 2021 to accommodate cash flow fluctuations. KCC contract is paid 2 months in arrears and any delay in KCC funding will significantly affect our cash flow. Trustees are satisfied that the level of free reserves (£1,459,533) is therefore adequate.

Pay Policy Introduction

This policy sets out the principles upon which the Trustees of Crossroads Care Kent make decisions about staff salary.

Principles

The following pay principles are applied:

- salaries will be reviewed annually and benchmarked, when necessary, against suitable employers
- salaries must be affordable given the financial performance of the charity
- salaries will recognise appropriate regional differences

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Policy Statement

Crossroads Care Kent seeks to ensure that its remuneration policy and practices are compatible with effective risk management. This is done by embedding the following principles into its Pay Policy:

- remuneration is compatible with the risk management and risk tolerance of the charity
- remuneration supports the charity's strategy, objectives, values, and long-term interests
- employees in control functions have appropriate authority and are remunerated adequately in accordance with their functions; and
- the board of Trustees approves and reviews annually the general principles of the remuneration policy.

This policy aims to attract and retain people with the right mix of skills and experience who share the charity's values and are prepared to work together as a team.

Scope

This policy applies to all employees of Crossroads Care Kent. It is owned by the Trustees. Its content and any amendments are subject to approval by the Trustees. The policy will be reviewed annually by the Board of Trustees.

Benchmarking

Crossroads Care Kent needs to be able to attract and retain suitable individuals. The need for appropriate levels of remuneration must be considered. A job evaluation scheme would be disproportionate to the size of Crossroads Care Kent. Therefore, should the need for benchmarking occur Crossroads Care Kent will consider pay across charities and not-for-profit organisations within the Kent area. It will aim to benchmark its salaries at the median after making allowance for other benefits that are included within a role.

Salary process and recommendations for salary awards

The Trustees maintain oversight and control over Crossroads Care Kent's salaries to ensure pay levels remain appropriate. The approach adopted comprises:

- The Chief Executive is responsible for making recommendations to the Board of Trustees.
- The Chief Executive has authority to make decisions around salary adjustments necessary to meet operational need within overall agreed budget.
- A recommendation on whether to make an annual pay increase will be made by the Chief Executive Officer when they consider the next financial year's estimates and the performance of an employee. Different levels of increase may be awarded to different staff if felt appropriate by the Chief Executive Officer.
- Employees will receive written notification of any salary awards made to them.

Anyone who is subject to formal action arising from poor performance or conduct will not receive a pay increase until their performance is deemed satisfactory by their line manager.

Employee Benefits

Crossroads Care Kent offers the following employee benefits in addition to salary:

- In addition to public holidays 20 days annual leave per calendar year. This is adjusted "pro-rata" the first and last year of employment and as appropriate for part-time staff. An additional 3 days annual leave is available for staff serving 3 years or more.
- Occupational sick pay is offered in addition to Statutory Sick Pay for key personnel in the organisation.
- Staff are automatically enrolled into the organisations auto enrolment pension provider when reaching the eligibility criteria.
- Access to health insurance through payroll
- Enhanced training and progression opportunities.

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INSURANCE

Crossroads Care Kent carries a variety of insurance policies including, among others, property and material damage, business interruption, employer's liability, public liability, directors' and officers' liability and medical malpractice. Crossroads Care Kent maintains insurance coverage that is of the type that is customary for a business of the nature and size of Crossroads Care Kent.

LEGAL PROCEEDINGS

In the normal course of its business, Crossroads Care Kent is subject to national and local regulatory scrutiny, supervision, and control. At the date of this annual report, to the best of Crossroads Care Kent knowledge, after due inquiry, there were no exceptional events, claims or litigation which have had or are likely to have a material adverse impact on Crossroads Care Kent business activities, results of operations or financial condition.

The Trustees of Crossroads Care Kent declare that no serious incident has taken place during the year which should have been reported to the Charity Commission.

QUALITY ASSURANCE

Crossroads Care Kent is focused on providing services that achieve high quality and service user satisfaction. The scheme has consistently maintained the high quality of work demanded by the sector and the Care Quality Commission which publicly regulates social care providers and facilities in England.

CQC

Crossroads Care Kent is registered as one organisation with two locations; each location being subject to separate inspections. The West Kent location was inspected in February 2019 and awarded a GOOD rating across the board. The East Kent location was inspected in December 2019 and was also awarded a GOOD rating.

Both locations have been advised that the routine inspections have been suspended by CQC until further notice. In line with this new approach, a review of Crossroads Care Kent's two locations considering all available data about the organisation was carried out on 8th July 2021 and 5th August 2021. Both reviews state that CQC have found no evidence that they need to carry out an inspection or reassess our current ratings. Information to this effect will be posted on our CQC's website to inform the public of this outcome.

Quality Assurance

Both locations meet the highest requirements of Carers Trust's own quality award.

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Thank you to the many donors who have kindly and generously supported our vital work in the past year. These include:

Barclays Bank Community Fund
BBC Children In Need
Carers Trust
Collyer Fergusson Charitable Trust
Culverstone Valley Masonic Lodge
Diana Edgson Wright Charitable Trust
Feel Good Fashion
Golding Homes
Holy Trinity Church Coxheath
Invicta Grammar School
Ivy and Jane Charitable Trust
J & C Findlay Charitable Trust
Kent Community Foundation
Kings Hill Golf Club
Lawson Endowment for Kent
Macmillan Cancer Support
National Lottery Community Fund
NHS Kent and Medway CCG
Parkinson's Society
The Rotary Club of Maidstone
Tonbridge and Malling Borough Council
Tonbridge Rotary Club
West Kent Freemasons

We would also like to express our sincere gratitude and thanks to everyone who donated to and supported our work in the past year. We cannot thank everyone individually here but, without your generous donations, we would be unable to provide the high-quality support we give to over 3,000 unpaid Carers and the people they care for every year. Thank you all.

Crossroads Care Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also the directors of Crossroads Care Kent for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as the trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware; and
- that Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of Trustees on
2 December 2021 and signed on their behalf by:



Lynne Tindle
Trustee

Crossroads Care Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Crossroads Care Kent

Opinion

We have audited the financial statements of Crossroads Care Kent (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Crossroads Care Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Crossroads Care Kent (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Crossroads Care Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Crossroads Care Kent (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate income or expenditure, and management bias in accounting estimates. Audit procedures performed by the Charity engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Crossroads Care Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Crossroads Care Kent (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP.

Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Canterbury

3 December 2021

Crossroads Care Kent

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	4	-	140,486	140,486	156,258
Charitable activities	5	548,720	3,168,274	3,716,994	3,569,866
Investments	6	-	1,254	1,254	6,584
Total income		548,720	3,310,014	3,858,734	3,732,708
Expenditure on:					
Charitable activities		546,072	2,968,800	3,514,872	3,704,689
Total expenditure		546,072	2,968,800	3,514,872	3,704,689
Net income		2,648	341,214	343,862	28,019
Transfers between funds	15	21,591	(21,591)	-	-
Net movement in funds		24,239	319,623	343,862	28,019
Reconciliation of funds:					
Total funds brought forward		107,671	2,359,910	2,467,581	2,439,562
Net movement in funds		24,239	319,623	343,862	28,019
Total funds carried forward		131,910	2,679,533	2,811,443	2,467,581

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 28 to 46 form part of these financial statements.

Crossroads Care Kent
(A company limited by guarantee)
Registered number: 03694575

Balance sheet
As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	8,269	18,170
		<u>8,269</u>	<u>18,170</u>
Current assets			
Debtors	12	362,901	635,145
Cash at bank and in hand		2,715,153	2,042,231
		<u>3,078,054</u>	<u>2,677,376</u>
Creditors: amounts falling due within one year	13	(254,880)	(207,965)
Net current assets		<u>2,823,174</u>	<u>2,469,411</u>
Total assets less current liabilities		<u>2,831,443</u>	<u>2,487,581</u>
Provisions for liabilities		(20,000)	(20,000)
Total net assets		<u><u>2,811,443</u></u>	<u><u>2,467,581</u></u>
Charity funds			
Restricted funds	15	131,910	107,671
Unrestricted funds	15	2,679,533	2,359,910
Total funds		<u><u>2,811,443</u></u>	<u><u>2,467,581</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 2 December 2021 and signed on their behalf by:



Richard Parsons
Chairman

The notes on pages 28 to 46 form part of these financial statements.

Crossroads Care Kent
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	671,668	23,564
Cash flows from investing activities		
Dividends, interests and rents from investments	1,254	6,584
Proceeds from the sale of tangible fixed assets	-	(12,813)
Net cash provided by/(used in) investing activities	1,254	(6,229)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	672,922	17,335
Cash and cash equivalents at the beginning of the year	2,042,231	2,024,896
Cash and cash equivalents at the end of the year	2,715,153	2,042,231

The notes on pages 28 to 46 form part of these financial statements

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

1. General information

Crossroads Care Kent is a charity (company number: 03694575), limited by guarantee, incorporated in England and Wales.

The charity's registered office is 170 Tonbridge Road, Watlingbury, Maidstone, Kent, ME18 5NS.

The charitable activities of the charity continues to be to provide trained care support workers to take over the Carer's role to give the Carer a short break on a regular basis.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS102, in accordance with the mandatory adoption of the triennial review for accounting periods beginning on or after 1 January 2019.

Crossroads Care Kent 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.

The charity's functional and presentational currency is in Pounds Sterling.

The charity's financial statements are presented to the nearest pound.

2.2 Going concern

The charity's main source of income is from its charitable objectives being the receipt of grants and donations to provide trained Carer support workers to take over the Carer's role to give the Carer a short break on a regular basis.

In order to meet its day to day working capital requirements the charity is dependent upon these grants and donations, the nature of which are primarily awarded on an annual basis.

After making enquires, the Trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

While the impact of the COVID-19 pandemic has been assessed by the trustees so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcomes on the charity's future activities. However, taking into consideration the charity's significant funds, the UK Government's response with its range of measures to support businesses and the charity's own reserves and planning, the trustees have reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

2.4 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

2.6 Government grants

Grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.7 Taxation

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

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% Straight line
Computer equipment	-	25% Straight line

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.12 Financial instruments

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

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or finance at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If the objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an assets carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.13 Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which 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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgement

The preparation of the financial statements requires key management to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year. The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

The following judgements have had the most significant impact on the amounts recognised in the financial statements:

Lease commitments

The charity has entered into a range of lease commitments in respect of property. The classification of these leases as either financial or operating leases requires key management to consider whether the terms and conditions of each lease are such that the charity has acquired the risks and rewards associated with the ownership of the underlying assets.

The following are the company's key sources of estimation uncertainty:

Allocation of support costs

The charity allocates its support costs based upon the number of hours staff members have incurred between the charitable activities. This method is also used to allocate support costs between restricted and unrestricted funds.

Provisions

A provision has been made in relation to the dilapidations of the property. This can be seen at note 14.

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

4. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	127,528	127,528	105,258
Legacies	7,200	7,200	51,000
Government grants	5,758	5,758	-
	<u>140,486</u>	<u>140,486</u>	<u>156,258</u>
Total 2020	<u>156,258</u>	<u>156,258</u>	

5. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from charitable activities - Provision of care services	548,720	3,045,122	3,593,842	3,447,064
Income from charitable activities - Volcare	-	123,152	123,152	122,802
	<u>548,720</u>	<u>3,168,274</u>	<u>3,716,994</u>	<u>3,569,866</u>
Total 2020	<u>330,948</u>	<u>3,238,918</u>	<u>3,569,866</u>	

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	1,254	1,254	6,584
	<u>1,254</u>	<u>1,254</u>	<u>6,584</u>
Total 2020	<u>6,584</u>	<u>6,584</u>	

Crossroads Care Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Provision of care services	3,134,097	263,817	3,397,914	3,575,504
Volcare	106,016	10,942	116,958	129,185
	<u>3,240,113</u>	<u>274,759</u>	<u>3,514,872</u>	<u>3,704,689</u>
Total 2020	<u><u>3,430,340</u></u>	<u><u>274,349</u></u>	<u><u>3,704,689</u></u>	

Analysis of direct costs

	Provision of care services 2021 £	Volcare 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	3,097,067	52,370	3,149,437	3,251,545
Staff training	6,571	-	6,571	32,299
Recruitment costs	4,283	-	4,283	11,102
Macmillan project activities	13,409	-	13,409	23,829
COGS expenditure	535	-	535	18,352
Carers activities	769	-	769	3,795
Young Carers project activities	11,463	-	11,463	27,607
Volcare volunteer expenditure and subsistence	-	53,646	53,646	61,811
	<u>3,134,097</u>	<u>106,016</u>	<u>3,240,113</u>	<u>3,430,340</u>
Total 2020	<u><u>3,312,369</u></u>	<u><u>117,971</u></u>	<u><u>3,430,340</u></u>	

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7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of care services 2021 £	Volcare 2021 £	Total funds 2021 £	Total funds 2020 £
Depreciation	9,505	396	9,901	10,655
Rent	83,391	3,787	87,178	78,848
Gas, electricity and water	5,735	-	5,735	5,850
Telephone and postage	21,701	2,200	23,901	23,441
Computer costs	64,229	2,676	66,905	81,211
Repairs and maintenance	18,278	491	18,769	14,249
Insurance	22,592	941	23,533	23,171
Affiliation costs	10,824	451	11,275	11,275
Legal and professional fees	6,451	-	6,451	7,651
Consultancy fees	330	-	330	-
Bank charges	3,508	-	3,508	2,790
Incidental expenses	7,736	-	7,736	2,871
Fundraising and public relations	2,930	-	2,930	5,256
Bad debt write off	607	-	607	301
Audit fees	6,000	-	6,000	6,780
	<u>263,817</u>	<u>10,942</u>	<u>274,759</u>	<u>274,349</u>
Total 2020	<u>263,135</u>	<u>11,214</u>	<u>274,349</u>	

8. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>6,300</u>	<u>6,000</u>

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9. Staff costs

	2021 £	2020 £
Wages and salaries	2,934,945	3,037,551
Social security costs	162,521	160,875
Contribution to defined contribution pension schemes	51,971	53,119
	<u>3,149,437</u>	<u>3,251,545</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>177</u>	<u>189</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	-

The Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. No Trustee received any remuneration during the year (2020: £Nil) and the total compensation paid to key management personnel amounted to £137,189 (2020: £133,113).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

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11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2020	30,858	94,996	125,854
At 31 March 2021	<u>30,858</u>	<u>94,996</u>	<u>125,854</u>
Depreciation			
At 1 April 2020	30,849	76,835	107,684
Charge for the year	-	9,901	9,901
At 31 March 2021	<u>30,849</u>	<u>86,736</u>	<u>117,585</u>
Net book value			
At 31 March 2021	<u>9</u>	<u>8,260</u>	<u>8,269</u>
At 31 March 2020	<u>9</u>	<u>18,161</u>	<u>18,170</u>

12. Debtors

	2021 £	2020 £
Trade debtors	301,991	585,586
Other debtors	9,387	7,715
Prepayments and accrued income	51,523	41,844
	<u>362,901</u>	<u>635,145</u>

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13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,849	5,494
Other taxation and social security	37,605	36,037
Pension fund loan payable	12,201	10,099
Other creditors	10,048	9,582
Accruals and deferred income	192,177	146,753
	<u>254,880</u>	<u>207,965</u>

14. Provisions

	Provisions £
At 1 April 2020	20,000
	<u>20,000</u>

Dilapidations

The charity is required by the terms of its rental agreement to replace all carpets in the premises at the end of the tenancy. The Trustees are of the opinion that £20,000 remains to be a realistic provision, and therefore there have been no movements of this balance in the current year.

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15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Redundancy contingency	405,000	-	-	285,000	690,000
Relocation fund	250,000	-	-	-	250,000
Emergency care breaks	10,000	-	-	(10,000)	-
Palliative Care	11,257	-	-	(11,257)	-
Committed Future Care	55,000	-	-	(55,000)	-
Care Replacement Fund	-	-	-	280,000	280,000
	<u>731,257</u>	<u>-</u>	<u>-</u>	<u>488,743</u>	<u>1,220,000</u>
General funds					
General Funds	1,628,653	3,310,014	(2,968,800)	(510,334)	1,459,533
	<u>2,359,910</u>	<u>3,310,014</u>	<u>(2,968,800)</u>	<u>(21,591)</u>	<u>2,679,533</u>
Restricted funds					
Volcare	48,052	-	-	-	48,052
End of Life West Kent CCG	59,619	100,000	(80,924)	-	78,695
Young Carers	-	83,364	(100,888)	17,524	-
Macmillan Volunteer Service	-	187,283	(182,120)	-	5,163
KCC Enhanced Hospital Discharge	-	78,073	(78,528)	455	-
Barclays	-	100,000	(103,612)	3,612	-
	<u>107,671</u>	<u>548,720</u>	<u>(546,072)</u>	<u>21,591</u>	<u>131,910</u>
Total of funds	<u><u>2,467,581</u></u>	<u><u>3,858,734</u></u>	<u><u>(3,514,872)</u></u>	<u><u>-</u></u>	<u><u>2,811,443</u></u>

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For the year ended 31 March 2021

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Redundancy contingency	405,000	-	-	-	405,000
Relocation fund	250,000	-	-	-	250,000
Emergency care breaks	10,000	-	-	-	10,000
Palliative Care	11,257	-	-	-	11,257
Committed Future Care	55,000	-	-	-	55,000
	<u>731,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>731,257</u>
General funds					
General Funds	1,569,120	3,401,760	(3,251,744)	(90,483)	1,628,653
	<u>2,300,377</u>	<u>-</u>	<u>(3,251,744)</u>	<u>(90,483)</u>	<u>2,359,910</u>
Restricted funds					
KCC	8,145	-	(8,145)	-	-
Volcare	48,052	-	-	-	48,052
End of Life West Kent CCG	61,795	100,000	(102,176)	-	59,619
Young Carers	17,603	64,270	(126,021)	44,148	-
Macmillan Volunteer Service	-	166,678	(213,013)	46,335	-
Big Lottery	3,590	-	(3,590)	-	-
	<u>139,185</u>	<u>330,948</u>	<u>(452,945)</u>	<u>90,483</u>	<u>107,671</u>
Total of funds	<u>2,439,562</u>	<u>330,948</u>	<u>(3,704,689)</u>	<u>-</u>	<u>2,467,581</u>

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Current year transfer between funds

Redundancy contingency - the current year transfer of £285,000 from unrestricted funds is to increase the designated fund to cover updated costs of staff redundancy and 1 month notice period

Young Carers - the current year transfer of £17,524 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for the Young Carers project.

KCC Enhanced Hospital Discharge - the current year transfer of £455 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Barclays - the current year transfer of £3,612 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for this project.

Emergency Care Breaks - the current year transfer out of £10,000 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Palliative Care Fund - the current year transfer out of £11,257 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Committed Future Care - the current year transfer out of £55,000 is as a result of the Charity combining some of the various designated funds into the new "Care Replacement Fund" designated fund

Care Replacement Fund - the current year transfer in of £280,000 represents the monies received from transfers out of the above three funds, as well as a transfer from unrestricted fund to top up the designated fund to better reflect anticipated actual costs in the event of the Charity being wound up

Prior year transfer between funds

Young Carers - the current year transfer of £44,148 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for the Young Carers project.

Macmillan Volunteer Service - the current year transfer of £46,335 from unrestricted funds represents the contribution Crossroads Care Kent has made towards providing support for Macmillan.

Purpose of designated funds

Redundancy contingency - This represents the Trustees' estimate of costs that may be incurred in the event of the charity ceasing to operate, such as rent, redundancy payments etc.

Relocation reserve - This represents funds set aside to seek larger premises as a capital asset in the next two years.

Emergency Care Breaks - This covers the cost of meeting any Carer's emergency need for respite for which no specific funding exists

Palliative Care Fund - This represents funds set aside should there ever be a need to taper off End of Life Project in the event of funding ceasing.

Committed Future Care - This represents the cost of future respite visits to which the charity is committed.

Care Replacement Fund - This represents funds to continue supporting clients whilst they source alternative care provision in the event of closure of the Charity.

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Purposes of restricted funds

Volcare - This fund represents grants received in order to provide a bespoke home based respite service for Carers.

End of Life West Kent CCG - This fund represents monies received to specially help those with cancer.

Young Carers - This fund represents grants received in order to provide short breaks for Young Carers.

Macmillan Volunteer Service - This fund represents funding received for a Volunteer Befriending Service. This service provides volunteers to support people who have cancer.

KCC Enhanced Hospital Discharge - This fund represents funding received to provide care to those who are specifically COVID-19 positive.

Barclays - This fund represents monies received to provide post COVID-19 support to Carers across Kent.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	731,257	-	-	488,743	1,220,000
General funds	1,628,653	3,310,014	(2,968,800)	(510,334)	1,459,533
Restricted funds	107,671	548,720	(546,072)	21,591	131,910
	<u>2,467,581</u>	<u>3,858,734</u>	<u>(3,514,872)</u>	<u>-</u>	<u>2,811,443</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	731,257	-	-	-	731,257
General funds	1,569,120	3,401,760	(3,251,744)	(90,483)	1,628,653
Restricted funds	139,185	330,948	(452,945)	90,483	107,671
	<u>2,439,562</u>	<u>3,732,708</u>	<u>(3,704,689)</u>	<u>-</u>	<u>2,467,581</u>

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17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	8,269	8,269
Current assets	194,050	2,884,004	3,078,054
Creditors due within one year	(62,140)	(192,740)	(254,880)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	131,910	2,679,533	2,811,443

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	18,170	18,170
Current assets	107,671	2,569,705	2,677,376
Creditors due within one year	-	(207,965)	(207,965)
Provisions for liabilities and charges	-	(20,000)	(20,000)
Total	107,671	2,359,910	2,467,581

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	343,862	28,019
Adjustments for:		
Depreciation charges	9,901	10,655
Dividends, interests and rents from investments	(1,254)	(6,584)
Decrease/(increase) in debtors	273,995	(19,913)
Increase in creditors	46,915	11,387
Net cash provided by operating activities	673,419	23,564

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19. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	2,715,153	2,042,231
Total cash and cash equivalents	2,715,153	2,042,231

20. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	2,042,231	672,922	2,715,153
Debt due within 1 year	(10,099)	(2,102)	(12,201)
	2,032,132	670,820	2,702,952

21. Pension commitments

The charity operates three defined contribution pension schemes. The assets of each scheme are held separately from those of the company in separate independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £51,917 (2020: £53,119). Contributions totalling £12,201 (2020: £10,099) were payable to the funds at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	142,596	31,688
Later than 1 year and not later than 5 years	570,384	-
Later than 5 years	106,947	-
	819,927	31,688

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23. Related party transactions

S Cliffe, a Trustee, is also Chief Executive Officer of Age UK (Herne Bay). During the year, Age UK (Herne Bay) provided office accommodation totalling £32,701 (2020: £33,349), and administration services totalling £589 (2020: £1,441). As at the year end, amounts totalling £Nil were outstanding to Age UK (Herne Bay) (2020: £344).

24. Controlling party

In the opinion of the Trustees, there is no controlling party.