

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**  
**(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 2021**

<b>Trustees</b>	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
<b>Company registered number</b>	03694575
<b>Charity registered number</b>	1073896
<b>Registered office</b>	170 Tonbridge Road Watlingbury Maidstone Kent ME18 5NS
<b>Company secretary</b>	Lorraine Williamson
<b>Chief executive officer</b>	Irene Jeffrey
<b>Independent auditors</b>	Kreston Reeves LLP Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
<b>Bankers</b>	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.



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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: *22 Dec 2021*

**Crossroads Care Kent**  
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**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.

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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.

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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.

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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.



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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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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

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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**Trustees' report (continued)**  
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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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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

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

**Crossroads Care Kent**  
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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

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](http://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.

## Crossroads Care Kent

(A company limited by guarantee)

### 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.

**Crossroads Care Kent**  
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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

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.



**Crossroads Care Kent**  
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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

- **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.

**Crossroads Care Kent**  
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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

**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

**Crossroads Care Kent**  
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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

**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-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 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.



**Crossroads Care Kent**  
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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

**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.



**Crossroads Care Kent**  
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**Trustees' report (continued)**  
**For the year ended 31 March 2021**

**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**  
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**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**  
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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 '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.

**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:

*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.



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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 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>548,720</b>	<b>3,310,014</b>	<b>3,858,734</b>	<b>3,732,708</b>
<b>Expenditure on:</b>					
Charitable activities		546,072	2,968,800	3,514,872	3,704,689
<b>Total expenditure</b>		<b>546,072</b>	<b>2,968,800</b>	<b>3,514,872</b>	<b>3,704,689</b>
<b>Net income</b>		<b>2,648</b>	<b>341,214</b>	<b>343,862</b>	<b>28,019</b>
Transfers between funds	15	21,591	(21,591)	-	-
<b>Net movement in funds</b>		<b>24,239</b>	<b>319,623</b>	<b>343,862</b>	<b>28,019</b>
<b>Reconciliation of funds:</b>					
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
<b>Total funds carried forward</b>		<b>131,910</b>	<b>2,679,533</b>	<b>2,811,443</b>	<b>2,467,581</b>

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 £
<b>Fixed assets</b>			
Tangible assets	11	8,269	18,170
		<u>8,269</u>	<u>18,170</u>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>2,823,174</u>	<u>2,469,411</u>
<b>Total assets less current liabilities</b>		<u>2,831,443</u>	<u>2,487,581</u>
Provisions for liabilities		(20,000)	(20,000)
<b>Total net assets</b>		<u><u>2,811,443</u></u>	<u><u>2,467,581</u></u>
<b>Charity funds</b>			
Restricted funds	15	131,910	107,671
Unrestricted funds	15	2,679,533	2,359,910
<b>Total funds</b>		<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 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	671,668	23,564
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	1,254	6,584
Proceeds from the sale of tangible fixed assets	-	(12,813)
<b>Net cash provided by/(used in) investing activities</b>	1,254	(6,229)
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	672,922	17,335
Cash and cash equivalents at the beginning of the year	2,042,231	2,024,896
<b>Cash and cash equivalents at the end of the year</b>	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.

Notes to the financial statements  
For the year ended 31 March 2021

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 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 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**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
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**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
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**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Investment income	1,254	1,254	6,584
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**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Provision of care services	3,134,097	263,817	<b>3,397,914</b>	3,575,504
Volcare	106,016	10,942	<b>116,958</b>	129,185
	<u>3,240,113</u>	<u>274,759</u>	<u><b>3,514,872</b></u>	<u>3,704,689</u>
Total 2020	<u>3,430,340</u>	<u>274,349</u>	<u><b>3,704,689</b></u>	

**Analysis of direct costs**

	<b>Provision of care services 2021 £</b>	<b>Volcare 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	3,097,067	52,370	<b>3,149,437</b>	3,251,545
Staff training	6,571	-	<b>6,571</b>	32,299
Recruitment costs	4,283	-	<b>4,283</b>	11,102
Macmillan project activities	13,409	-	<b>13,409</b>	23,829
COGS expenditure	535	-	<b>535</b>	18,352
Carers activities	769	-	<b>769</b>	3,795
Young Carers project activities	11,463	-	<b>11,463</b>	27,607
Volcare volunteer expenditure and subsistence	-	53,646	<b>53,646</b>	61,811
	<u>3,134,097</u>	<u>106,016</u>	<u><b>3,240,113</b></u>	<u>3,430,340</u>
Total 2020	<u>3,312,369</u>	<u>117,971</u>	<u><b>3,430,340</b></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 (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>

**Crossroads Care Kent**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**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).

**Crossroads Care Kent**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**11. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	30,858	94,996	125,854
At 31 March 2021	30,858	94,996	125,854
<b>Depreciation</b>			
At 1 April 2020	30,849	76,835	107,684
Charge for the year	-	9,901	9,901
At 31 March 2021	30,849	86,736	117,585
<b>Net book value</b>			
At 31 March 2021	9	8,260	8,269
At 31 March 2020	9	18,161	18,170

**12. Debtors**

	2021 £	2020 £
Trade debtors	301,991	585,586
Other debtors	9,387	7,715
Prepayments and accrued income	51,523	41,844
	362,901	635,145

**Crossroads Care Kent**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**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.



**Crossroads Care Kent**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds	1,628,653	3,310,014	(2,968,800)	(510,334)	1,459,533
<b>Total Unrestricted funds</b>	<u>2,359,910</u>	<u>3,310,014</u>	<u>(2,968,800)</u>	<u>(21,591)</u>	<u>2,679,533</u>
<b>Restricted funds</b>					
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>
<b>Total of funds</b>	<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 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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds	1,569,120	3,401,760	(3,251,744)	(90,483)	1,628,653
	<u>1,569,120</u>	<u>3,401,760</u>	<u>(3,251,744)</u>	<u>(90,483)</u>	<u>1,628,653</u>
<b>Total Unrestricted funds</b>	<u>2,300,377</u>	<u>-</u>	<u>(3,251,744)</u>	<u>(90,483)</u>	<u>2,359,910</u>
<b>Restricted funds</b>					
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>
<b>Total of funds</b>	<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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**For the year ended 31 March 2021**

**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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**Notes to the financial statements**  
**For the year ended 31 March 2021**

**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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**Notes to the financial statements**  
**For the year ended 31 March 2021**

**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)
<b>Total</b>	<b>131,910</b>	<b>2,679,533</b>	<b>2,811,443</b>

**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)
<b>Total</b>	<b>107,671</b>	<b>2,359,910</b>	<b>2,467,581</b>

**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
<b>Adjustments for:</b>		
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
<b>Net cash provided by operating activities</b>	<b>673,419</b>	<b>23,564</b>



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**For the year ended 31 March 2021**

**19. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	2,715,153	2,042,231
<b>Total cash and cash equivalents</b>	<b>2,715,153</b>	<b>2,042,231</b>

**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)
	<b>2,032,132</b>	<b>670,820</b>	<b>2,702,952</b>

**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	-
	<b>819,927</b>	<b>31,688</b>

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**Notes to the financial statements**  
**For the year ended 31 March 2021**

**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.