

Registered number: 03694575
Charity number: 1073896

Crossroads Care Kent
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2024

Crossroads Care Kent
(A Company Limited by Guarantee)

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

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

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

The chair presents her statement for the year.

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

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

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

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

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

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

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

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

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

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

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

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



Rosemary Green

Date: 09/12/2024

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT LEGAL AND ADMINISTRATIVE INFORMATION

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

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

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

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

ORGANISATIONAL STRUCTURE

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

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

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

THE ROLE OF THE CHARITY TRUSTEES

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

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

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

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

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

MEMBERSHIP OF CROSSROADS CARE KENT

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

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

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

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

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

INVESTMENT POWERS

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

OUR MISSION STATEMENT

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

OBJECTIVES

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

To relieve the stresses experienced by Carers and beneficiaries

In this document

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

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

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

The area of benefit for the service is Kent

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

WHO IS A CARER?

The Care Act 2014 states:

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

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

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

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

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

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

PRINCIPAL ACTIVITY - How our activities deliver public benefit

HOW DOES CROSSROADS CARE KENT HELP CARERS?

SHORT BREAKS SERVICE

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

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

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

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

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

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

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

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

OUR TRAINED CARER SUPPORT WORKERS

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

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

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

OUR VALUES

Crossroads Care Kent is committed to:

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

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

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

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

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

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

Working in partnership with other organisations in the interests of Carers

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

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

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

STRATEGIC OBJECTIVES 2023/2024

The strategic objectives of the organisation remain to:

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

STRATEGIC PLANNING

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

REVIEW OF ACTIVITIES DURING THE YEAR 2023-2024

SERVICE UPDATES

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

Short Breaks service

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

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

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

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

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

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

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

Health Appointments

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

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

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

Urgent Care (Formally known as the Crisis Service)

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

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

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

Dementia Outreach, COGS & Hub Clubs

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

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

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

Macmillan Crossroads Volunteer Service Kent & Medway

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

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

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

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

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

Macmillan Crossroads Volunteer:

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

Macmillan Crossroads Clients:

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

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

Counselling Client:

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

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

Carers Café and Social events

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

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

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

Young Carers

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

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

Funding

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

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

West Kent ICB End of Life

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

Canterbury Parkinson's UK

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

Social Value and Charitable Objectives

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

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

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

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

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

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

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

CARERS TRUST

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

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

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

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

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

INCOME AND EXPENDITURE

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

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

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

Net assets at 31 March 2024

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

Financial strategy and reserves

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

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

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

DEVELOPMENTS SINCE 1st APRIL 2024

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

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

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

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

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

FORWARD LOOKING STATEMENTS

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

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

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

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

PUBLIC BENEFIT

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

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

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

RESERVES AND RISK REVIEW RISK FACTORS

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

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

STATEMENT OF RISK ASSESSMENT

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

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

Reserves Policy

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

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

Designated funds are as follows:

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

Pay Policy Introduction

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

Principles

The following pay principles are applied:

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

Policy Statement

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

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

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

Scope

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

Benchmarking

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

Salary process and recommendations for salary awards

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

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

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

Employee Benefits

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

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

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

LEGAL PROCEEDINGS

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

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

QUALITY ASSURANCE

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

CARE QUALITY COMMISSION

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

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

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

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

DISCLOSURE OF INFORMATION TO AUDITORS

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

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

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

A handwritten signature in black ink, appearing to read 'R Green', written in a cursive style.

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

Crossroads Care Kent
(A Company Limited by Guarantee)

Independent Auditors' Report to the Members of Crossroads Care Kent

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

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

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

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

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

Use of our report

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

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor

Canterbury

Date: 09/12/2024

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

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

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

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

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

Balance Sheet
As at 31 March 2024

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

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

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

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



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

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	19	(727,222)	(270,881)
Cash flows from investing activities			
Dividends, interests and rents from investments		42,219	11,256
Purchase of tangible fixed assets		-	(8,376)
Net cash provided by investing activities		42,219	2,880
Change in cash and cash equivalents in the year		(685,003)	(268,001)
Cash and cash equivalents at the beginning of the year		2,446,271	2,714,272
Cash and cash equivalents at the end of the year	20	1,761,268	2,446,271

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

Crossroads Care Kent
(A Company Limited by Guarantee)

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

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

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

2.2 Going concern

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

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

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

2.3 Company status

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

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

2. Accounting policies (continued)

2.4 Income

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

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

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

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

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

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

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

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

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

2. Accounting policies (continued)

2.5 Expenditure

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

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

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

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

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.8 Investments

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

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

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

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

2.11 Liabilities

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

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

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

2.12 Financial instruments

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

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

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

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

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

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

2. Accounting policies (continued)

2.12 Financial instruments (continued)

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

2.13 Provisions

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

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

2.14 Operating leases

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

2.15 Pensions

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

2.16 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

2. Accounting policies (continued)

3. Critical accounting estimates and areas of judgement

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

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

Lease commitments

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

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

Allocation of support costs

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

Provisions

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

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2024

4. Income from donations and legacies

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

5. Income from charitable activities

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

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	42,219	42,219	11,256

7. Analysis of expenditure by activities

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

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

Analysis of support costs

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

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

8. Auditors' remuneration

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

9. Staff costs

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

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

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

	2024 No.	2023 No.
Employees	168	190

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

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

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

10. Trustees' remuneration and expenses

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

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

10. Trustees' remuneration and expenses (continued)

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

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

11. Tangible fixed assets

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

12. Debtors

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

13. Current asset investments

	2024 £	2023 £
Unlisted investments	350,000	-

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

14. Creditors: Amounts falling due within one year

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

15. Provisions

	Provisions
	£
Total for 2024	20,000
	20,000

Dilapidations

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

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

16. Statement of funds

Statement of funds - current year

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

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

16. Statement of funds (continued)

Statement of funds - prior year

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

Notes to the Financial Statements
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Prior year transfer between funds

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

Purpose of designated funds

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

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

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

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

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

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

Purposes of restricted funds

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

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

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

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

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

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

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

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

17. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2024

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

20. Analysis of cash and cash equivalents

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

Crossroads Care Kent
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Notes to the Financial Statements
For the Year Ended 31 March 2024

21. Analysis of changes in net debt

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

22. Pension commitments

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

23. Operating lease commitments

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

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

24. Related party transactions

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

25. Controlling party

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