

Company no. 04178148  
Charity no. 1086841

**Forest of Dean Crossroads - Caring for  
Carers  
(Trading as Crossroads Gloucestershire)  
Report and Audited Financial Statements  
31 March 2023**

## Forest of Dean Crossroads - Caring for Carers

### Reference and administrative details

**For the year ended 31 March 2023**

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<b>Company number</b>	04178148																		
<b>Charity number</b>	1086841																		
<b>Registered office and operational address</b>	St Annals House Belle Vue Road Cinderford Gloucestershire GL14 2AB																		
<b>Trustees</b>	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Brenda Barwell</td><td></td></tr><tr><td>Pierre de Carteret</td><td>appointed 22 August 2022</td></tr><tr><td>Marcia Gallagher</td><td></td></tr><tr><td>Joanna Goode</td><td></td></tr><tr><td>Jackie Huck</td><td></td></tr><tr><td>Janet Marriott</td><td></td></tr><tr><td>Jill Sinclair</td><td>resigned 31 March 2023</td></tr><tr><td>Patrick Williams</td><td></td></tr><tr><td>Stephanie Windle</td><td>appointed 10 May 2022</td></tr></table>	Brenda Barwell		Pierre de Carteret	appointed 22 August 2022	Marcia Gallagher		Joanna Goode		Jackie Huck		Janet Marriott		Jill Sinclair	resigned 31 March 2023	Patrick Williams		Stephanie Windle	appointed 10 May 2022
Brenda Barwell																			
Pierre de Carteret	appointed 22 August 2022																		
Marcia Gallagher																			
Joanna Goode																			
Jackie Huck																			
Janet Marriott																			
Jill Sinclair	resigned 31 March 2023																		
Patrick Williams																			
Stephanie Windle	appointed 10 May 2022																		
<b>Company secretary</b>	Kaye Williams																		
<b>Bankers</b>	HSBC Bank plc Harry Weston Road Binley Coventry CV3 2SH																		
<b>Auditors</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																		

## **Forest of Dean Crossroads - Caring for Carers**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Objectives and activities**

Provision of high-quality support services to enable those people, in particular but not exclusively, who are in need by reason of frailty, ill-health, or disability and their Carers to lead safer and healthier lives.

Support is provided in a variety of settings using person centred activities so that loneliness and isolation are minimised, and quality of life is improved thereby enabling people to remain in their own homes/communities for as long as possible.

#### **Public benefit**

The services provided by Forest of Dean Crossroads - Caring for Carers are open to all the cared for and their carers throughout Gloucestershire and Herefordshire irrespective of an individual's race, religion, sexuality or financial status. We also recognise that we serve a rural area and seek to work with other organisations and individuals to help clients to access our services from less accessible areas by providing subsidised transport arrangements where appropriate.

#### **Achievements and performance**

The year April 2022 to March 2023 continued to present challenges for organisations operating in Health and Social Care. Whilst the aftermath of the Covid pandemic has not impacted on our activities in quite the same manner as previous years, Crossroads continues to operate with the legacy and challenges (and opportunities) which the pandemic created. Although the pandemic has become an endemic it continues to be a testing time for everyone associated with our organisation, our service users and their families, our staff and their families, our commissioners, and our suppliers. Trustees are immensely proud of the way that staff adapted to a new "normal", in how they care for service users and each other in very challenging times and for the support they have given to families.

In addition, as we emerge from the many issues the pandemic presented us with, we are now faced with new difficulties associated with the sharp rise in the cost of living (especially energy and fuel prices) which are impacting our service users and staff equally. These steep rises in costs are leading to changes in lifestyle, increased anxiety, worry and concern, and for many a real financial instability.

As Chair, I would like to pay tribute to the CEO, management team and the amazing team of staff and volunteers who have, and continue to, overcome obstacles during this extremely turbulent period in our history. Our response to the pandemic, and our ability to continue to provide such high-quality bespoke services, would not be possible without the dedication and proficiency of the team, who always go the extra mile.

## **Forest of Dean Crossroads - Caring for Carers**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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Crossroads remains focused on providing services that achieve high quality and service user satisfaction. The Quality Strategy is regularly reviewed and audited to ensure that our services are fully compliant with good quality care. We believe that we are providing care and support to our service users at a high level, and we have many testimonies of thanks during the year which supports this belief.

Our CEO, supported, by the Senior Management team, has continued to look for ways to innovate and try to "work smarter" - not an easy task in an industry sector which historically has been slow to modernise and adopt new technology. I am pleased to report that we have actively embraced both areas. We are now able to gather and access information more quickly and efficiently, therefore improving the processes for our care teams and service users. This allows our care team working in the field to report updates in real-time, still meeting our regulatory requirements, but more importantly this way of reporting allows them to spend more time supporting our clients.

To support our objective to be Employer of Choice, we recognise the importance of investing in our colleagues and supporting them to develop and achieve their personal and career aspirations. Our aim is to treat everyone fairly which includes making sure everyone has the same opportunities for recognition, reward, and career development. We value our employees and promote equality and diversity wherever we can.

Recruiting and retaining staff continues to be difficult, with the whole industry facing the same problem in the aftermath from the pandemic. As a result we took several decisive actions to support the recruitment and retention of staff, one of the biggest was to conduct a thorough review of our employment terms and conditions. Our proposals were very well received, and all staff confirmed their agreement, and we were able to start implementing our improvements from 1 April 2023.

Training and developing staff and ensuring that their skills remain up to date is another key factor in retaining staff and we have invested in an e-learning platform to supplement face to face training and to provide refresher and other training for all staff.

We have also improved our approach to developing colleague engagement and were pleased to receive a large amount of feedback on what was important to staff. An action plan to address all the issues was put together, and in a follow up Survey at the end of 2022 it was pleasing to see that the majority of responses were positive with staff feeling supported and 100% of the staff who participated saying they felt proud to work for Crossroads.

We were able to take the exciting decision to move our Cinderford Day Centre from Foxes Bridge to a new venue - The Wesley Hall. This has provided us with a huge opportunity to increase our range of service and the number of operational days.

Our minibus bus is fully utilised 5 days a week supporting our Active Living Social groups allowing people to connect with their community. Our area is very rural, and it is important that we continue to support and engage with people who suffer from social isolation. We see daily how our groups enable people to remain active, which improves their health, wellbeing and therefore quality of life. We are very grateful for the funding we have received which has allowed us to continue delivering these important services.

## **Forest of Dean Crossroads - Caring for Carers**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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Finally, we are pleased to have continued working alongside and building relationships with partner organisations across Gloucestershire. These include:

- Gloucestershire County Council;
- Gloucestershire Health and Care Trust;
- Cinderford Town Council;
- Artspace;
- People Plus - Gloucestershire Carers Hub;
- Forest of Dean Dementia Action Alliance;
- Forest of Dean Health Forum; and
- Forest Sensory Service.

Partnership working is fundamental to the continued success of Crossroads. We need to continue to bring together separate organisation so that we can all benefit from pooled expertise and resources which helps to prove better experience and outcomes of people using care services.

#### **Fundraising and grants**

- Barnwood Trust - £15,360 - Funding towards the costs of our charitable activities, i.e. our clubs and trips;
- Forest of Dean District Council - £10,000 - For taking over the running of the Age Concern Befriending Club;
- Big Lottery - £8,336 - Funding towards the costs of the social clubs;
- Thriving Communities - £7,500 - Funding to help with social engagement, build confidence and provide activities; and
- Other Unrestricted Donations - £1,000 - Severn Dean Lions.

#### **Financial review**

The Trustees and Finance sub-committee have regularly reviewed the financial position in year as we continue to provide high quality services and continue to emerge from the Covid pandemic and recommence business as usual. Again, this financial year and as reported through the media, this sector has continued to struggle to keep staff. To recognise this issue in-year there was a review of terms and conditions and as a result of this review it is pleasing to note that staff numbers have remained steady at circa 96 throughout the year. In previous years staff numbers were over 100. The cost-of-living crisis has also impacted on costs this year with fuel and energy costs particularly increasing. These cost increases have impacted on our staff and clients. In year we reviewed the mileage rate paid to staff to recognise the cost-of-living impact.

This impact of less chargeable hours due to reduced staff numbers and increased costs due to the cost-of-living impact has meant that the financial position has worsened in year due to reflect a deficit position of £183,989 in the accounts up to March 2023. The position up to March 2022 (last financial year) was a deficit of £73,243.

In year there have been reviews led by the Finance Committee of all operational costs, fixed costs and chargeable hours to understand the cost base and reset the way the Organisation operates to ensure the organisation is in the best place possible to move forward for the future.

We recognise that we have operated in a challenging economic and financial environment in 2022/23 along with all partners in the Health and Care Sector. We recognise that we need to innovate and work smarter to address our in-year deficit and improve the financial sustainability as we move forward.

## **Forest of Dean Crossroads - Caring for Carers**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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As an organisation we are working hard to address the deficit and we have set a reduced deficit budget of circa £70k for 2023/24 as we continue to address our cost base and look to return to operating at full capacity and improved financial sustainability.

#### **Reserves policy**

The trustees have in the year reviewed its reserves policy that allows it to maintain a surplus and to operate on a sustainable basis.

The objectives of the policy are such that they:

- Ensure we can meet our financial obligations should the charity be wound up;
- Aid strategic planning;
- Focus fundraising activities and identify our level of need for funds and what they are used for;
- Provides for communication with external bodies and helps to demonstrate that the charity's money is being used to good effect.

The reserves target has been reviewed in year to ensure that the above objectives are met and to meet contractual commitments (e.g. redundancy payments) in the event that the Charity has insufficient funds to continue and to provide cover for unexpected events at circa two months of total operating expenditure.

The actual reserves as of 31 March 2023 were £294,475, which reflects circa the last two months of the year's operational expenses (February and March £297,485).

#### **Plans for future periods**

Crossroads Gloucestershire plan to continue its core activities in line with the strategic plan and to innovate and work smarter to remain competitive in the marketplace. New opportunities to offer additional services will be considered if financially beneficial and operationally achievable.

Crossroads Gloucestershire's core activities continue to be:

- to continue to develop and extend quality, financially sustainable services;
- to continue to develop, market and promote our brand as a quality provider of care;
- to continue to evaluate and develop internal systems and processes to ensure good governance and quality throughout the organisation; and
- to be the employer of choice in our service delivery areas for those wishing to have a career in the social care profession.

In each of these areas of focus we have specific plans for ongoing development of our services and the activities that support them. In general terms we shall be seeking:

- to continue to develop our digital and marketing strategy;
- to continue to work constructively with the local authorities in those areas in the delivery of innovative and effective services ensuring that delivery is sustainable;
- to work closely in partnership with other bodies, public and private, in the design, development and delivery of new services for those who need them;
- to support the development of our staff, and to also identify ways of increasing their engagement. We will continue to offer non-mandatory training to develop the careers and skills within our team of staff; and
- to build on the work we have done to strengthen our governance and management both in relation to the recruitment and retention of appropriate people as trustees, leaders and managers, specialists, and care staff to use their skills and appropriate professional support to ensure that we remain compliant with regulatory requirements of all statutory and other bodies.

## **Forest of Dean Crossroads - Caring for Carers**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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We shall remain committed to open engagement with our funders, our service users, and staff and the wider public and to effective consultation regarding the quality of the services we provide and, where appropriate, specific developments of our service.

#### **Post 31 March 2023**

Crossroads Gloucestershire continues to face social and economic challenges, many of which are beyond our control. We recognise that staffing and the cost-of-living crisis will continue to impact on us as we move forward, and we need to operate in an innovative and creative way to address the social and economic challenges facing the sector.

It is pleasing to report that despite our challenges we continue to deliver and remain committed to ensuring that we deliver high quality care to our clients. We have set a reduced deficit budget of £70,166 in 2023/24. As at month 3 we are overachieving the 3-month financial plan by £5k. The reserve coverage as at month 3 is running at slightly under two months of expenditure coverage (by £25k). We will continue to explore all income opportunities and recognise that although we have less reserves coverage less than we would like we are on track to reduce the financial deficit to circa £70k this year. We believe that 2023/24, whilst likely to still be a challenging financial period will enable us to consolidate our position. We remain committed to developing our service.

We will continue to investigate innovations to support our business as the industry moves away from its old structures and assumptions and allow it to embrace a modern future.

We will continue to grow further our strong relationships with partners and professionals, and deliver quality services, to prove that Crossroads Gloucestershire is the Provider of Choice for people living with care and support needs.

We believe Crossroads Gloucestershire will meet the challenges ahead and achieve growth in the future.

We have assessed projected future income, expenditure and cashflows for the next 12 months based on conservative estimates and analysed the strength of the charity's reserves and cash to withstand the further predicted deficit. Based on our analysis, and the predictability over timing of regular cashflows, we have concluded that there is a reasonable expectation that the charity has adequate resources to continue their activities for the foreseeable future. Therefore we have continued to adopt the going concern basis in preparing the financial statements.

### **Structure, governance and management**

#### **Governing document**

The charity is a company limited by guarantee, having no share capital. It is established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

The charity is governed by a Board of Trustees who are directors of the charitable company. When Trustee vacancies occur, the Board consider whether an automatic replacement Trustee is required against the optimum number of Trustees that will ensure the Board is effective. Additionally, a skill set review is undertaken to ascertain which skill set is currently required to enable the Board to be able to meet future challenges and our changing environment.

## **Forest of Dean Crossroads - Caring for Carers**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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A more formal open trustee recruitment process is now in place and is supported by a full induction process.

Being a trustee is an important role and it is key that not only does the Board of Trustees consist of people with the correct skills, experience and values for the market we operate in but that they also receive relevant training and development as appropriate.

In 2019/20 the Board undertook an effectiveness review and identified a number of development areas. During 2020/21 this work took place and has been evidenced by the high standard of management information available, thereby providing the board with quality information allowing more informed decision making.

Trustees have continued to work closely with the Senior Management and staff colleagues through the Board Sub-Committees. These are focused on Finance, HR and Remuneration, and Quality. The work of these Committees is reported directly to the Board to inform strategic development, operational performance monitoring and risk management.

Robust scrutiny takes place at each Sub-Committee. Minutes of each Sub-Committee are presented to the Board. Sub-Committees of the Board are Chaired by nominated Trustees. Recommendations from Sub-Committees are then received by the Board and approved if acceptable. There are currently a minimum of four Board meetings per year.

We have continued our work to ensure that we meet the General Data Protection Requirements (GDPR) and that we are compliant. We have a GDPR Data Protection Officer to oversee and govern these processes. This includes reviewing all company policies to ensure compliance.

During 2022 we continued to review and improve our systems and processes.

Day to day management is delegated by the Board to the Chief Executive.

#### **Key management remuneration**

The Board of Directors are the Charity's trustees. The senior management team comprise of the key management personnel of the charity who are in charge of directing, controlling, running and operating the Charity on a day-to-day basis. All Trustees give of their time freely unless in the capacity of providing professional services on a commercial basis. No Director received remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in note 16 to the financial statements.

#### **Pay policy for senior staff**

The pay of the senior management team is reviewed annually by the HR and Remuneration Committee, with any increases commensurate with performance of the organisation as a whole and is built into the annual budget with Board approval. Pay scales are benchmarked against comparable roles in the local market and voluntary sector.



## **Forest of Dean Crossroads - Caring for Carers**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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##### **Risk management**

The Board recognises that risks exist in relation to sustainable delivery of its operational services and continues to review the capacity of its staffing structure and capability and to invest in recruitment and training and to utilise external expertise where required. It has also recognised that failures in service delivery to clients or in regulatory compliance are significant risks, which are mitigated by regular quality monitoring and appropriate actions to mitigate those risks. The strategic risks relating to significant income reductions through reductions in business, especially the potential loss of contracts from commissioners of services, are regularly reviewed and addressed by the development of new services and flexibility in the delivery of required services with appropriate contingencies identified. Overarching risks in relation to corporate governance, including the composition of the Board and the appropriateness of the rules under which it operates, are recognised and subject to ongoing review.

During 2022/23 we have maintained a comprehensive Risk Register and the Company Secretary supports the Board in a regular review of major risks and mitigation measures at every Board meeting. Each Sub-Committee also has a risk register that it reviews at each meeting and escalates any issue to the Board. Any new services will be risk assessed to ensure that in providing such services we will not be compromising any existing areas of service delivery.

The Business Continuity Plan is subject to regular review.

##### **Fundraising practice**

All Fundraising activities are carried out by internal staff and senior management oversee and monitor these activities. Fundraising activities are monitored on a monthly basis. The charity has not received any complaints with regards to its fundraising activities and the charity complies with the fundraising practice.

##### **Statement of responsibilities of the trustees**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 charity and of the income and expenditure of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## Forest of Dean Crossroads - Caring for Carers

### Report of the trustees

#### For the year ended 31 March 2023

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Auditors**

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 1 September 2023 and signed on their behalf by

*M Gallagher*

M Gallagher - Chair

## **Independent auditors' report**

### **To the members of**

#### **Forest of Dean Crossroads - Caring for Carers**

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##### **Opinion**

We have audited the financial statements of Forest of Dean Crossroads - Caring for Carers (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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 trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

## **Independent auditors' report**

### **To the members of**

#### **Forest of Dean Crossroads - Caring for Carers**

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In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

#### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees 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 they 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

## **Independent auditors' report**

### **To the members of**

#### **Forest of Dean Crossroads - Caring for Carers**

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##### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

## **Independent auditors' report**

### **To the members of**

#### **Forest of Dean Crossroads - Caring for Carers**

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Alison Godfrey*

Date: 1 September 2023

**Alison Godfrey FCA**  
**(Senior Statutory Auditor)**

For and on behalf of:  
**GODFREY WILSON LIMITED**  
Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

## Forest of Dean Crossroads - Caring for Carers

### Statement of financial activities *(incorporating an income and expenditure account)*

**For the year ended 31 March 2023**

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
<b>Income from:</b>					
Donations and legacies	3	-	80,884	<b>80,884</b>	230,207
Charitable activities	4	41,196	1,733,865	<b>1,775,061</b>	2,345,918
Investments		-	2,961	<b>2,961</b>	108
Other income		-	-	-	3,134
<b>Total income</b>		<u>41,196</u>	<u>1,817,710</u>	<u><b>1,858,906</b></u>	<u>2,579,367</u>
<b>Expenditure on:</b>					
Charitable activities		<u>47,773</u>	<u>1,995,122</u>	<u><b>2,042,895</b></u>	<u>2,652,610</u>
<b>Total expenditure</b>	6	<u>47,773</u>	<u>1,995,122</u>	<u><b>2,042,895</b></u>	<u>2,652,610</u>
<b>Net income and net movement in funds</b>	7	(6,577)	(177,412)	<b>(183,989)</b>	(73,243)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>12,207</u>	<u>466,257</u>	<u><b>478,464</b></u>	<u>551,707</u>
<b>Total funds carried forward</b>		<u><u>5,630</u></u>	<u><u>288,845</u></u>	<u><u><b>294,475</b></u></u>	<u><u>478,464</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

## Forest of Dean Crossroads - Caring for Carers

### Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
<b>Fixed assets</b>				
Tangible assets	10		11,022	18,029
<b>Current assets</b>				
Stock	11	54,714		26,959
Debtors	12	186,213		253,637
Cash at bank and in hand		162,541		334,216
		403,468		614,812
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	(120,015)		(154,377)
<b>Net current assets</b>			283,453	460,435
<b>Net assets</b>	14		294,475	478,464
<b>Funds</b>	15			
Restricted funds			5,630	12,207
Unrestricted funds			288,845	466,257
<b>Total charity funds</b>			294,475	478,464

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 1 September 2023 and signed on their behalf by

*M Gallagher*

M Gallagher - Chair



## Forest of Dean Crossroads - Caring for Carers

### Statement of cash flows

For the year ended 31 March 2023

	2023 £	2022 £
<b>Cash used in operating activities:</b>		
Net movement in funds	(183,989)	(73,243)
Adjustments for:		
Depreciation charges	7,007	10,142
Dividends, interest and rents from investments	(2,961)	(108)
Increase in stock	(27,755)	(18,247)
Decrease in debtors	67,424	82,566
Decrease in creditors	(34,362)	(30,860)
<b>Net cash used in operating activities</b>	<b>(174,636)</b>	<b>(29,750)</b>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	2,961	108
<b>Net cash provided by investing activities</b>	<b>2,961</b>	<b>108</b>
<b>Decrease in cash and cash equivalents in the year</b>	<b>(171,675)</b>	<b>(29,642)</b>
Cash and cash equivalents at the beginning of the year	334,216	363,858
<b>Cash and cash equivalents at the end of the year</b>	<b>162,541</b>	<b>334,216</b>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

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#### 1. Accounting policies

##### a) Basis of preparation

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

Forest of Dean Crossroads - Caring for Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The trustees acknowledge that the level of unrestricted reserves are under the level outlined in the reserves policy due to current market conditions, and the market remains volatile due to the economic crisis and labour market shortages. The trustees have assessed projected future income, expenditure and cashflows for the next 12 months based on conservative forecasts and analysed the strength of the charity's reserves and liquid assets against these projections. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of care is deferred until criteria for income recognition are met.

##### d) Donated services and facilities

Donated professional services and donated goods or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services, goods or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt (or stock, if the goods are to be used by the charity in the course of its service delivery).

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

#### For the year ended 31 March 2023

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**e) Interest receivable**

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

**f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities which is deemed to be reflective of the activities of the charity in this period.

**i) Tangible fixed assets**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	5 years straight line
Motor vehicles	4 years straight line
Computer equipment	4 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

**j) Stock**

Donated items of stock that will be used by the charity in providing services are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**k) Debtors**

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

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

#### For the year ended 31 March 2023

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**l) Cash at bank and in hand**

Cash at bank and cash 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.

**m) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

**o) Pension costs**

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

**p) Operating leases**

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

**q) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1i and the stock valuation as described in note 1j.

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

#### 2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
<b>Income from:</b>			
Donations and legacies	-	230,207	230,207
Charitable activities	33,074	2,312,844	2,345,918
Investments	-	108	108
Other income	-	3,134	3,134
<b>Total income</b>	<b>33,074</b>	<b>2,546,293</b>	<b>2,579,367</b>
<b>Expenditure on:</b>			
Charitable activities	37,868	2,614,742	2,652,610
<b>Total expenditure</b>	<b>37,868</b>	<b>2,614,742</b>	<b>2,652,610</b>
<b>Net expenditure and net movement in funds</b>	<b>(4,794)</b>	<b>(68,449)</b>	<b>(73,243)</b>

#### 3. Income from donations

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Donations	-	64,457	<b>64,457</b>	73,741
Grants	-	16,427	<b>16,427</b>	156,466
<b>Total income from donations</b>	<b>-</b>	<b>80,884</b>	<b>80,884</b>	<b>230,207</b>

Included in donations income is £43,915 of donated PPE stock. All income from donations was unrestricted in the prior year.

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Care delivered	-	1,596,715	<b>1,596,715</b>
PeoplePlus Group Limited	-	137,150	<b>137,150</b>
Barnwood Trust	15,360	-	<b>15,360</b>
Befriending Group	10,000	-	<b>10,000</b>
Other income or grants < £10k	15,836	-	<b>15,836</b>
<b>Total income from charitable activities</b>	<b>41,196</b>	<b>1,733,865</b>	<b>1,775,061</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Care delivered	-	2,205,334	2,205,334
PeoplePlus Group Limited	-	104,385	104,385
Befriending Group	15,000	-	15,000
Other income or grants < £10k	18,074	3,125	21,199
<b>Total income from charitable activities</b>	<b>33,074</b>	<b>2,312,844</b>	<b>2,345,918</b>

#### 5. Government grants

The charitable company receives government grants from Gloucestershire County Council to fund charitable activities. In the prior period the charitable company received government grants from The Coronavirus Job Retention Scheme. The total value of such grants in the year ending 31 March 2023 was £13,361 (2022: £161,466). There are no unfulfilled conditions or contingencies attaching to these grants in either period.

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

#### 6. Total expenditure

	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	1,194,921	369,306	1,564,227
Other staff costs	-	1,351	1,351
Agency costs	27,710	-	27,710
Computer expenses	-	69,560	69,560
Repairs and renewals	-	15	15
Insurance	-	12,318	12,318
Rent, service charges and rates	4,014	34,915	38,929
Telephone	22,528	16,704	39,232
Post, printing and stationery	-	11,697	11,697
Advertising	-	5,261	5,261
Sundries	-	433	433
Cinderford Day Centre expenses and repairs	10,393	2,551	12,944
Travelling expenses and accommodation	122,076	-	122,076
Training and recruitment	-	11,148	11,148
Subscriptions and memberships	-	14,358	14,358
Accountancy fees	-	66,827	66,827
Bad debt write-off	-	1,712	1,712
Refreshments	9,154	-	9,154
Staff expenses	1,427	46	1,473
Bank and credit charges	-	6,443	6,443
Safety clothing (inc PPE re Covid-19)	19,020	-	19,020
Depreciation	-	7,007	7,007
<b>Sub-total</b>	<b>1,411,243</b>	<b>631,652</b>	<b>2,042,895</b>
Allocation of support and governance costs	631,652	(631,652)	-
<b>Total expenditure</b>	<b>2,042,895</b>	<b>-</b>	<b>2,042,895</b>

Total governance costs were £10,846 (2022: £9,696)

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

#### 6. Total expenditure

##### Prior period comparative

	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	1,694,970	439,721	2,134,691
Agency costs	7,922	-	7,922
Computer expenses	-	61,559	61,559
Repairs and renewals	-	121	121
Insurance	-	12,319	12,319
Rent, service charges and rates	-	41,774	41,774
Telephone	22,969	16,039	39,008
Post, printing and stationery	-	14,518	14,518
Advertising	-	32,157	32,157
Sundries	894	-	894
Cinderford Day Centre expenses and repairs	12,908	-	12,908
Travelling expenses and accommodation	112,528	6,370	118,898
Training and recruitment	25,767	-	25,767
Subscriptions and memberships	-	16,065	16,065
Accountancy fees	-	51,600	51,600
Bad debt write-off	-	3,397	3,397
Refreshments	9,185	-	9,185
Staff expenses	4,083	-	4,083
Bank and credit charges	-	7,173	7,173
Safety clothing (inc PPE re Covid-19)	48,009	-	48,009
Depreciation	4,375	5,767	10,142
Legal fees	-	420	420
<b>Sub-total</b>	<b>1,943,610</b>	<b>709,000</b>	<b>2,652,610</b>
Allocation of support and governance costs	709,000	(709,000)	-
<b>Total expenditure</b>	<b>2,652,610</b>	<b>-</b>	<b>2,652,610</b>



## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

#### For the year ended 31 March 2023

##### 7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	7,007	10,142
Operating lease payments	8,850	8,850
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	7	276
Auditors' remuneration:		
▪ Statutory audit (including VAT)	10,800	9,000

During the year 1 trustee (2022: 5) was reimbursed expenses of £7 (2022: £276) relating to small gifts purchased on behalf of the charity. In the prior period trustee reimbursed expenses included mileage and a small software lease payment.

##### 8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	1,436,294	1,974,797
Social security costs	104,557	132,094
Pension costs	23,376	27,800
	1,564,227	2,134,691

Included in the prior year's salaries and wages were redundancy and termination costs totalling £8,735. Redundancy and termination costs were funded from unrestricted general funds. There were no such payments in the current year.

1 employee received remuneration, including employer national insurance contributions, between £60,000 and £70,000 during the year (2022: 1).

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, Registered Manager & Deputy Chief Executive Officer, Finance Manager, Operations Manager and Director of Human Resources. The total employee benefits of the key management personnel were £188,565 (2022: £234,223).

	2023 No.	2022 No.
Average head count	96	131

##### 9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

# Forest of Dean Crossroads - Caring for Carers

## Notes to the financial statements

For the year ended 31 March 2023

### 10. Tangible fixed assets

	Fixtures & fittings £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2022 and at 31 March 2023	1,000	17,500	42,831	61,331
<b>Depreciation</b>				
At 1 April 2022	1,000	4,375	37,927	43,302
Charge for the year	-	4,375	2,632	7,007
At 31 March 2023	1,000	8,750	40,559	50,309
<b>Net book value</b>				
<b>At 31 March 2023</b>	<b>-</b>	<b>8,750</b>	<b>2,272</b>	<b>11,022</b>
At 31 March 2022	-	13,125	4,904	18,029

### 11. Stock

	2023 £	2022 £
PPE	54,714	26,959

### 12. Debtors

	2023 £	2022 £
Trade debtors	118,927	179,709
Prepayments	12,234	24,779
Accrued income	54,552	49,149
Other debtors	500	-
	<b>186,213</b>	<b>253,637</b>

### 13. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	9,309	26,042
Accruals	92,572	105,097
Other taxation and social security	17,630	21,502
Other creditors	504	1,736
	<b>120,015</b>	<b>154,377</b>

**Forest of Dean Crossroads - Caring for Carers**

**Notes to the financial statements**

**For the year ended 31 March 2023**

**14. Analysis of net assets between funds**

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	11,022	<b>11,022</b>
Current assets	5,630	397,838	<b>403,468</b>
Current liabilities	-	(120,015)	<b>(120,015)</b>
<b>Net assets at 31 March 2023</b>	<b>5,630</b>	<b>288,845</b>	<b>294,475</b>

**Prior period comparative**

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	18,029	18,029
Current assets	12,207	602,605	614,812
Current liabilities	-	(154,377)	(154,377)
<b>Net assets at 31 March 2022</b>	<b>12,207</b>	<b>466,257</b>	<b>478,464</b>

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

#### 15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Restricted funds</b>					
Thriving Communities - Dog Days	5,100	-	-	-	<b>5,100</b>
Thriving Communities - Know Your Patch	-	7,500	(7,500)	-	-
Masonic Community Foundation	2,706	-	(2,706)	-	-
NLCF - Gert Suit	3,871	-	(3,871)	-	-
Summerfield Trust	530	-	-	-	<b>530</b>
Befriending Group (FoD DC)	-	10,000	(10,000)	-	-
Big Lottery	-	8,336	(8,336)	-	-
Barnwood Trust	-	15,360	(15,360)	-	-
<b>Total restricted funds</b>	<b>12,207</b>	<b>41,196</b>	<b>(47,773)</b>	<b>-</b>	<b>5,630</b>
<b>Unrestricted funds</b>					
General funds	466,257	1,817,710	(1,995,122)	-	<b>288,845</b>
<b>Total unrestricted funds</b>	<b>466,257</b>	<b>1,817,710</b>	<b>(1,995,122)</b>	<b>-</b>	<b>288,845</b>
<b>Total funds</b>	<b>478,464</b>	<b>1,858,906</b>	<b>(2,042,895)</b>	<b>-</b>	<b>294,475</b>

#### Purposes of restricted funds

Thriving Communities - Dog Days Thriving Communities awarded Crossroads Gloucestershire a grant of £5,100 to launch and deliver Dogs Days Social Group in Gloucestershire for 12 months. The group provides social opportunities for unpaid carers and people who live with disabilities. This is under way in 2023/24.

Thriving Communities - Know Your Patch A grant was awarded of £7,500 by Gloucestershire County Council's Thriving Communities fund for Gloucester. This is to help with social engagement, to build confidence and provide activities. We are able to facilitate this using the Gents, Ladies and Skittles Clubs that we run on a weekly basis for people who due to ill health, isolation or age are not able to get out as much as they would like.

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

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#### 15. Movements in funds (continued)

##### Purposes of restricted funds (continued)

Masonic Community Foundation	The Masonic Community Foundation grant was to purchase a wheelchair-accessible minibus, to be used to deliver Crossroads services in Gloucestershire and Herefordshire. The budget to purchase the minibus was £25,000, this included a budget of £3,000 for costs in the first year for insurance, servicing, MOT and training etc. However, due to the Covid-19 pandemic, a local charity decided to sell their wheelchair accessible minibus for considerably less. This meant we were able to purchase the bus for significantly less than what was budgeted. We used excess money from the prior period to subsidise transport costs and continue to make the groups more accessible.
NLCF - Gert Suit	The National Lottery Community Fund was given to purchase an Age Simulation Suit (called a GERT Suit), with all the extra attachments that can enhance training services. As well as the equipment, the grant covered the costs for a member of staff to lead Age Simulation Training in the community, with the goal of running sessions with local businesses to ensure their services were inclusive and accessible for older people, and people who live with disabilities.
Summerfield Trust	Summerfield Trust awarded £530 to gather stories from clients to produce a book: "Voices from the Forest".
Befriending Group (FoD DC)	The Befriending Service is an innovative scheme that enhances wellbeing and quality of life for people who are living with dementia or are socially isolated. The service aims to empower people to take part in activities in their community. It goes beyond traditional befriending services by promoting communication, independence and meets the fundamental psychological and social human needs for people living with dementia or in social isolation.
Big Lottery	The Big Lottery awarded £8,336 towards the social clubs that are run by the Charity. This will help towards the Gents, Ladies and Skittles Clubs that we run on a weekly basis for people who due to ill health, isolation or age are not able to get out as much as they would like.
Barnwood Trust	Barnwood Trust have very kindly provided funding to assist with the cost of providing support to a number of Active Living Clubs. This includes the Gents, Ladies and Skittles Club, which are run on a weekly basis, for people who due to ill health, isolation or age are not able to get out as much as they would like.

## Forest of Dean Crossroads - Caring for Carers

### Notes to the financial statements

For the year ended 31 March 2023

#### 15. Movements in funds (continued)

##### Prior period comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
<b>Restricted funds</b>					
Thriving Communities	5,100	-	-	-	5,100
Masonic Community Foundation	7,500	-	(4,794)	-	2,706
NLCF - Gert Suit	3,871	-	-	-	3,871
Summerfield Trust	530	-	-	-	530
Befriending Group (FoD DC)	-	15,000	(15,000)	-	-
Barnwood Trust	-	4,608	(4,608)	-	-
Friendship Group	-	13,466	(13,466)	-	-
<b>Total restricted funds</b>	<b>17,001</b>	<b>33,074</b>	<b>(37,868)</b>	<b>-</b>	<b>12,207</b>
<b>Unrestricted funds</b>					
General funds	534,706	2,546,293	(2,614,742)	-	466,257
<b>Total unrestricted funds</b>	<b>534,706</b>	<b>2,546,293</b>	<b>(2,614,742)</b>	<b>-</b>	<b>466,257</b>
<b>Total funds</b>	<b>551,707</b>	<b>2,579,367</b>	<b>(2,652,610)</b>	<b>-</b>	<b>478,464</b>

#### 16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023 £	2022 £
Amount falling due:		
Within 1 year	<b>2,212</b>	2,212

#### 17. Related party transactions

During the year trustees donated £125 (2022: £nil). There were no other transactions with related parties during the year or any outstanding balances with other related parties as at 31 March 2023 (2022: £nil).