

REGISTERED COMPANY NUMBER: 04465478 (ENGLAND & WALES) REGISTERED CHARITY 1093472

Report of the Trustees & Financial Statements for the year ended

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31 March 2021

for

**SLOUGH CROSSROADS - CARING FOR CARERS**  
(A Charitable company limited by guarantee)

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For the Year Ended 31 March 2021

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CHAIR AND CEO REPORT

For the Year Ended 31 March 2021

Firstly, thank you very much for taking the time to read our report. It has been increasingly difficult for the charity sector coupled with the significant challenges of the COVID19 pandemic; despite this we are very pleased to report that this financial year has been mostly positive.

We supported the people who depended on us throughout the pandemic without hesitation. We also supported our staff, emotionally, financially, and practically so that they were able to carry on the good work they do. Unfortunately, it was also a year of very high staff turnover because of the pressure of childcare and caring for elderly loved ones' full time during lockdown.

This year also proved to be especially difficult for Carers and those with care needs. The long periods of isolation and mental pressure of living in fear due to the pandemic have disproportionately affected this group. Many people have taken on a caring role for a relative or friend for the first time and others who were previously just coping are now at breaking point.

We fully understood that most of our service users and carers depend on us even more during lockdown. As such our response to COVID-19 was immediate and effective. We adapted our services to respond to the need of the people of our community within the guidelines set out by the central government and the local council. Our support services have never been more essential, and we worked relentlessly to adapt and continually risk assess to meet our service users' needs.

In retrospect, despite again facing significant challenges, our charity continued to adapt, strengthen, and improve the services we offer to Carers and the people they care for.

We would like to praise the wonderful response of our staff during an extremely tumultuous period in our 30-year history. The support we received from the local council was excellent in terms of providing timely information, response to questions and distributing grants from the central government. So, it is with great disappointment that we were left with little choice but to take legal action against the local council to get our invoices paid. To date we are owed £90 000, and we face financial ruin should we not be paid.

Finally, we are thankful to our dedicated board of Trustees, without whose support we the staff, would not have had the fortitude to continue under such difficult circumstances. We look forward to a better year ahead, yet grateful for the successes of the year just gone.

Trisha Young

Chief Executive Officer

Andrew Allen

Chair of the Board of Trustees

## REPORT OF THE TRUSTEES

For the Year Ended 31 March 2021

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 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and 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), which incorporates the report of the directors for the purposes of company law.

### OBJECTIVES AND ACTIVITIES

The objectives of the company are: -

- a) To relieve the stresses experienced by carers and the people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community- based care attendants; or
- b) At the discretion of the Management Committee in exceptional circumstances provide such care attendance for such disabled people living alone.

### Public Benefit Statement:

The charitable company meets the definition of a public benefit entity under FRS 102.

### ACHIEVEMENT AND PERFORMANCE

The company has continued to provide respite carers to ease the burden of regular carers within the Slough Borough community.

### FINANCIAL REVIEW (INCLUDING RESERVES POLICY)

The surplus for the year was £65,683 (2020: surplus £100) which includes COVID support grants and service provision of £61,292.

The balance of each fund is considered adequate to fulfil the obligations of the company.

The Board is anxious to ensure that in the event of the company being wound up, all debts will be paid in full, and is satisfied sufficient reserves are available.

### PLANS FOR FUTURE PERIODS

Slough Crossroads seeks to continue providing essential support for carers in the community.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is a company limited by guarantee, not having a share capital, and is also registered with the Charity Commission. It is governed by its Memorandum and Articles of Association and in the event of the charity being wound up, the maximum liability of each member is £5.

#### Appointment of trustees

The directors of the company are also charity trustees and are members of the Board. The election of officers and directors takes place at each Annual General Meeting following a recruitment process of application and interview.

The charity is governed by the Board of Trustees who aim to meet monthly.

#### Trustee induction and training

New directors are provided with induction documents and normally attend meetings of the Board before appointment. They are given the opportunity to attend courses likely to be of assistance. Ongoing training is offered to support individual trustees as required.

REPORT OF THE TRUSTEES

For the Year Ended 31 March 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Related parties**

The company is a member of Carers Trust, the national body seeking to relieve the stresses experienced by carers and those receiving care.

Much of the income of the company is derived from Slough Borough Council. The relationship between the council and the company is one where interests of the carers and those receiving care are given scrupulous consideration.

**Risk Management**

The Board has conducted a review of major risks to which the charity is exposed. A risk register has been prepared, and where appropriate, procedures to lessen risks are being devised.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company Number: 04465478 (England and Wales)

Registered Charity Number: 1093472

Registered Office: The Corner House, 254A Farnham Road, Slough, Berkshire, SL1 4XE

**TRUSTEES**

The trustees who served during the period were:

- Rev A Allen
- B Betts
- M Granger
- K Saunders (Chair-Appointed 1<sup>st</sup> April 2020)
- D Cryer (Resigned 31<sup>st</sup> May 2020)
- A Davies (Resigned 18<sup>th</sup> October 2020)

**AUDITORS**

Craufurd Hale Audit Services Limited  
Ground Floor, Belmont Place  
Belmont road  
Maidenhead  
SL6 6TB

The auditor, Craufurd Hale Audit Services Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

REPORT OF THE TRUSTEES

For the Year Ended 31 March 2021

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Slough Crossroads – Caring for Carers 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.

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 the relevant audit information and to establish that the auditors are aware of that information.

**Small company provision**

This report has been prepared in accordance with the special provision for the small companies under part 15 of the Companies Act 2006

Approved by order of the board of trustees on 1 December 2021 and signed on its behalf by:

.....  
K Saunders - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SLOUGH  
CROSSROADS - CARING FOR CARERS

For the Year Ended 31 March 2021

**Opinion**

We have audited the financial statements of Slough Crossroads – Caring for Carers (the 'Charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within 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 Directors' Report included within the Trustees Report.

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees Report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the Charity for the purpose 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and 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 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 extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



**Fraud and breaches of laws and regulations - ability to detect**

*Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Using analytical procedures to identify any unusual or unexpected relationships.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards and taking into account our overall knowledge of the control environment, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We performed procedures including identifying journal entries to test based on risk criteria and comparing identified entries to supporting documentation. These included those posted to unrelated accounts, those posted containing key words, and those posted to an account linked to a fraud risk.

*Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience, and through discussions with the directors and other management (as required by auditing standards), and from inspection of the Charity's regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation) and tax legislation, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

We did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

*Context of the ability of the audit to detect fraud or breaches of law or regulation*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <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 charitable company's members, as a body, in accordance with Chapter 3 of Part 1 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Christopher Krol FCA (Senior Statutory Auditor)**  
for and on behalf of Craufurd Hale Audit Services Limited

Chartered Accountants  
Statutory Auditor

.....  
Ground Floor, Belmont Place  
Belmont Road  
MAIDENHEAD  
SL6 6TB

## STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2021

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>YE 2021</u>	<u>YE 2020</u>
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations & Legacies		-	-	-	931
<b>Charitable activities</b>					
Training and sales		294,714	-	294,714	272,671
Grants		61,292	-	61,292	-
Other trading activities	3	-	-	-	-
Investment income	4	120	-	120	724
<b>Total Income</b>		<b>356,126</b>	<b>-</b>	<b>356,126</b>	<b>274,326</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Training and sales	13	(290,443)	-	(290,443)	(274,226)
Grants		-	-	-	-
<b>Total Expenditure</b>		<b>(290,443)</b>	<b>-</b>	<b>(290,443)</b>	<b>(274,226)</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>65,683</b>	<b>-</b>	<b>65,683</b>	<b>100</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>204,550</b>		<b>204,550</b>	<b>204,450</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>270,233</b>		<b>270,233</b>	<b>204,550</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities

## BALANCE SHEET

As at 31 March 2021

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>YE 2021</u>	<u>YE2020</u>
<b>FIXED ASSETS</b>					
Tangible Assets	9	783	-	783	2,930
<b>CURRENT ASSETS</b>					
Debtors	10	49,907	-	49,907	28,739
Cash at bank and in hand		240,681	-	240,681	190,599
		290,588	-	290,588	219,338
<b>CREDITORS IN ONE YEAR</b>					
Amounts falling due within one year	11	( 21,138 )	-	(21,138 )	( 17,718 )
<b>NET CURRENT ASSETS</b>		269,450	-	269,450	201,620
<b>TOTAL ASSEST LESS CURRENT LIABILITIES</b>		270,233	-	270,233	204,550
<b>FUNDS</b>					
Unrestricted funds				270,233	204,550
Restricted funds				-	-
				270,233	204,550

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 1 December 2021 and were signed on its behalf by:

.....  
K Saunders - Trustee

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2021

1. GENERAL INFORMATION

Slough Crossroads - Caring for Carers is a charitable company limited by guarantee, registered in England and Wales. The registered and principle office is disclosed on page 1.

2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the charity's governing documents, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The functional and presentation currency of the charitable company is sterling. This is the currency of the primary economic environment in which the charity operates.

The financial statements have been prepared under the historical cost convention. The accounting policies have been applied consistently throughout the year and the preceding year.

**Going Concern**

After reviewing the charitable company's forecasts and projections and taking into account the economic conditions and possible change in operating performances, the trustees have reasonable expectation that the charitable company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

Grant income, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2021

### 1. ACCOUNTING POLICIES - continued

#### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Resources expended comprise:

Costs of charitable activities - charitable activities as disclosed in the SOFA are as follows: expenditure on charitable activities and other resources expended.

The costs of charitable activities include direct expenditure. The accounting treatments for these are as follows:

Costs directly allocated to activities - the charitable activities flow from the charity's vision and purpose, which are highlighted in the Trustees' Report.

Support costs allocated to activities - represents those items not falling into any other heading.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings / Equipment	20% on Cost
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#### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

#### **Creditors and provisions**

Creditors and provisions are recognised when 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 to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction prices after allowing for any trade discounts due unless the arrangement constitutes a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured at fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

#### **Taxation**

The activities of the charitable company fall within the exemptions conferred by section 505 and 506 of the Income and Corporation Tax Act 1988. Consequently, no corporation tax is provided for in the financial statements.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2021

## 1. ACCOUNTING POLICIES - continued

**Judgement and estimates**

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions about the carrying value 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 relevant. Actual results may differ from these estimates.

**Operating leases and commitments**

All amounts paid for goods and services under operating leases are recognized as expenditure over the life of the lease, and are included within expenditure in the period to which they relate.

3. OTHER TRADING ACTIVITIES	31.03.21	31.03.20
	£	£
Fundraising events	Nil	Nil
4. INVESTMENT INCOME	31.03.21	31.03.20
	£	£
Investments	120	724
5. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):	31.03.21	31.03.20
	£	£
Auditors fees	1,890	2,010
Depreciation - owned assets	702	1,073

## 6. TRUSTEES' REMUNERATION AND BENEFITS

Key management personnel are regarded as the trustees and the scheme manager. No trustees received any remuneration, benefits or other payments from the charity during the period. Total management remuneration amounted to £74,533 (2020:£45,099)

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. STAFF COSTS	31.03.21	31.03.20
	£	£
Wages and salaries	247,204	237,917

The average monthly number of employees during the year was as follows:

	31.03.21	31.03.20
Care attendants	14	14
Management and support of the charity	2	2

The CEO has received emolument in excess of £60,000.

No other employees received emoluments in excess of £60,000.

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2021

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		931	-	931
<b>Charitable activities</b>				
Training and sales		272,671		272,671
Grants		-	-	-
Other trading activities	3	-	-	-
Investment income	4	724	-	724
<b>Total</b>		<u>272,326</u>	<u>-</u>	<u>274,326</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Training and sales	13	274,226	-	274,226
Grants		-	-	-
<b>Total</b>		<u>274,226</u>	<u>-</u>	<u>274,226</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>100</b>	<b>-</b>	<b>100</b>
Transfer between funds		-	-	-
<b>Net movement in funds</b>		<u>100</u>	<u>-</u>	<u>100</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		<u>204,450</u>	<u>-</u>	<u>204,450</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>204,550</u>	<u>-</u>	<u>204,550</u>



## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2021

## 9. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
COST	
At 1 April 2020	
Additions	17,875
Disposals	875
	(15,241)
At 31 March 2021	<u>3,509</u>
DEPRECIATION	
At 1 April 2019	
Depreciation	14,944
Disposals	702
	(12,920)
At 31 March 2020	<u>2,726</u>
NET BOOK VALUE	
At 31 March 2021	783
	=====
At 31 March 2020	2,930
	=====

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.21 £	31.03.20 £
Trade Debtors	48,229	9,637
Prepayments and accrued income	1,678	19,102
	<u>49,907</u>	<u>28,739</u>
	=====	=====

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.21 £	31.03.20 £
Trade creditors	565	1,215
Social security and other taxes	2,658	-
Other creditors and accruals	18,005	16,503
	<u>21,138</u>	<u>17,718</u>
	=====	=====

## 12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.03.21 £	31.03.20 £
Within one year	719	719
Between one and five years	2,158	2,158
	<u>2,877</u>	<u>2,877</u>
	=====	=====

## 13. DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2021

	31.03.21 £	31.03.20 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	-	931
<b>Other trading activities</b>		
Fundraising events	-	-
<b>Investment income</b>		
Investments	120	724
<b>Charitable activities</b>		
Local authority contracts	233,436	193,032
Other income	61,278	79,639
Grants receivable	61,292	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>356,126</b>	<b>274,326</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	133,314	149,694
Training	-	-
Travel	3,888	4,192
Membership and other fees	7,801	9,743
Direct costs	2,670	2,167
Bad debts	238	15
	<hr/>	<hr/>
	<b>147,911</b>	<b>165,811</b>
 <b>Support costs</b>		
Management & Office Wages	113,890	88,222
Rates and Utilities	3,570	2,459
Premises	5,236	5,997
Consultancy	-	-
	<hr/>	<hr/>
	<b>122,696</b>	<b>96,678</b>
 <b>Information technology</b>		
Telephone & copier	4,415	4,012
Computer costs	9,151	3,766
Computer equipment depreciation	702	1,073
	<hr/>	<hr/>
	<b>14,268</b>	<b>8,851</b>
 <b>Other</b>		
Other costs	1,358	876
Loss on disposal of assets	2,320	-
 <b>Governance costs</b>		
Auditors remuneration	1,890	2,010
	<hr/>	<hr/>
 <b>Total resources expended</b>	<b>290,443</b>	<b>274,226</b>

Craufurd Hale Audit Services Limited  
Belmont Place,  
Belmont Road,  
Maidenhead  
SL6 6TB

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Slough Crossroads Limited's financial statements for the year ended 31<sup>st</sup> March 2021. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

#### **General**

- 1 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 8<sup>th</sup> June 2018, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the Slough Crossroads Limited have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the Slough Crossroads Limited, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

#### **Internal control and fraud**

- 6 We acknowledge our responsibility for the design, implementation, and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators, or others.

#### **Assets and liabilities**

- 9 The Slough Crossroads Limited has satisfactory title to all assets and there are no liens or encumbrances on the Slough Crossroads Limited's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

#### **Accounting estimates**

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

#### **Legal claims**

- 13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

#### **Laws and regulations**

- 14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

#### **Related parties**

- 15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and



transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

- 16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**

- 17 We believe that the Slough Crossroads Limited's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Slough Crossroads Limited's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the Slough Crossroads Limited's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

- 18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Each director has taken all the steps that he ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

.....  
Signed on behalf of the board of trustees.



## APPENDIX 1

### SLOUGH CROSSROADS - CARING FOR CARERS

31 March 2021

#### Unadjusted Errors

	Balance sheet		Profit and Loss		P & L Impact
	DR	CR	DR	CR	
1 Loss on disposal					
Depreciation on disposal	1,224.76			1,116.13	1,116.13
Depreciation charge - P&L				108.63	108.63
<i>Being depreciation brought forward being incorrect and thus having an impact on the current year depreciation charge and loss on disposal.</i>					
2 Trade Debtors	807.19				-
Trade creditors		807.19			-
<i>Being adjustment required to reverse out journal as trade debtors and trade creditors do not agree to the accounts</i>					
	2,031.95	807.19	-	1,224.76	1,224.76

