

**Charity Registration No. 1110582**

**Company Registration No. 05424005 (England and Wales)**

**CROSSROADS CARING FOR CARERS WORCESTERSHIRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### LEGAL AND ADMINISTRATIVE INFORMATION

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Secretary	R. Garland
Charity number	1110582
Company number	05424005
Principal address	Weir Lane Lower Wick Worcester Worcs. WR2 4AY
Registered office	Weir Lane Lower Wick Worcester Worcs. WR2 4AY
Independent examiner	Paul Tivey FCA, FCCA, PPW Limited Clarendon House 14 St. Andrews Street Droitwich Worcs. WR9 8DY

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

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## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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)" (as amended for accounting periods commencing from October 2019).

#### **Objectives and activities**

##### **Charitable Objects**

The Charity is established for the public benefit for the following objects:

To relieve in the geographical area of Worcestershire:

- (a) The stresses experienced by carers and people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community-based care staff, or
- (b) At the discretion of the Board of Trustees to provide such Home Care Staff for older people and disabled people living alone.

##### **Area of Benefit**

The area of benefit is effectively that covered by Worcestershire County Council. The area of benefit was confirmed when charitable status was renewed and was motivated by the mutual interests of Worcestershire County Council and the Charity, in developing a more uniform level of specialist provision across their entire administrative area.

##### **Property**

As mentioned in previous reports, the Charity owns premises at Weir Lane, Lower Wick, Worcester.

Following a successful refurbishment, the Weir Lane, Worcester headquarters continues to provide an attractive and functional operational base for many of the Charity's activities. The Charity has completed the upgrade of the property adjoining the current premises.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### Principal Activities

The Charity provides a range of services to those living at Home in the Community the main purchaser being Worcestershire County Council for those dependent on statutory support. Other statutory purchasers are the Worcestershire Clinical Commissioning Groups.

In addition, a growing number of private service users purchase varying levels of care from the Charity. The existing contracted activity can be summarised as follows:

#### Contract

Worcestershire County Council

	<u>Start Date</u>	<u>End Date</u>
Domiciliary Care – Worcester	ongoing	ongoing
Domiciliary Care – North Worcestershire	ongoing	ongoing
Domiciliary Care – Evesham/Pershire	ongoing	ongoing
Flexible Breaks	01/07/2004	ongoing

#### Contract

NHS Clinical Commissioning Groups

Continuous Health Care	Spot purchase as and when required
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#### Staff and Payroll Management

During the year 2022/23 the Trustees employed an average of 30 staff comprising managerial staff, admin staff, a trainer and care staff.

Worcestershire County Council have continued to provide a payroll service, at a cost acceptable to the Trustees, although since March 2018 this service has been contracted out to a private organisation, Liberata.

#### Achievements and Performance

##### Chairman's Report

In my previous interim chairman's report I reported that our long-standing chairman Laurie Gregory was unwell but had been discharged from hospital and was being supported by Crossroads at home. Unfortunately Laurie died shortly afterwards following another stay in hospital. A number of us attended his funeral.

Subsequently the board elected me to be the chairman of the trustee board. In addition we have welcomed a new potential Trustees to our board, Bob Burford. Helen has also been busy recruiting local well known patrons.

There are a number of issues which I believe require a mention in this report.

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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Last year Covid appeared to be on the wane, unfortunately it refuses to go away and there are reports that it is on the increase though perhaps not as virulent as it has been in the past. Crossroads has continued to take recommended steps to ensure the protection of our staff and service users.

This financial year we made a reluctant decision to sell our office base. Not an easy decision but one forced upon us simply by checking our auditors report from which it can be seen that we are again trading at a loss. For several years we have in effect been subsidising the finances of the county council. Clearly we could not responsibly continue as we were.

Last year the county council wrote to us saying quite literally that the "increase" in domiciliary care payment for 2022/23 would be "zero". This "increase" of zero was at a time when we were facing serious inflationary pressures as well as an increase in the National Living Wage. We were aware that Central Government had made additional provision to Local Authorities to help fund social care, but locally it appeared that Worcestershire County Council had their own ideas as to what to do with the funding they received.

Additionally, Boris Johnson's "oven ready" plan for domiciliary care has never seen the light of day.

In order to continue trading the board agreed to cash in the "family silver" i.e. the office building, our only saleable asset. At the time of writing the sale is virtually complete and we will lease back part of the building for our continued use.

#### **Financial review**

##### **Financial review of the Year**

For the year ended 31 March 2023 there was a total income of £381,513 and a total expenditure of £455,360 giving a deficit of £73,847. At the end of the previous financial year the deficit was £25,051.

#### **Reserves policy**

The Trustees previously agreed a Reserves Policy for Crossroads Caring for Carers, based on the need to hold a sum in reserves equivalent to between 6 and 12 months of turnover, in order to cover any sudden change in Purchaser activity and/or cover an orderly rundown of the Crossroads affairs in the event of being forced to terminate the range of activities undertaken.

The current level of reserves equates to less than 3 months of turnover, but Trustees are aware of the situation.

#### **Future Plans**

The basic plan remains to ensure that the Charity continues to provide an efficient and high-quality service to its end users. The Chairman's statement sets out some of the plans associated with this.

It is also realised that the Charity must remain financially viable while still providing a high level of support and help to its care staff and service users. This can only be achieved through careful financial monitoring and the use of reserves, including the sale of the Crossroads office.

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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The level of activity within Worcestershire continues to reflect a range of links between the Managers, their staff and those in key positions within Worcestershire County Council Adult Services. However, the major economic downturn continues and is having a profound impact on public expenditure. Worcestershire County Council has made significant cuts to most services including Adult Services and it remains unclear whether additional cuts will be made. This 'race to the bottom' could spell disaster for a very large number of service users/potential service users and social care organisations within the county.

#### **Chairman's Appreciation**

Once again, a big thank you to the board, the management and admin staff and most of all our care staff who are the people most responsible for Crossroads retaining the CQC's OUTSTANDING status.

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

##### **Governing document**

Crossroads Caring for Carers Worcestershire is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 November 2016 with the company no. 5424005. The company is registered as a charity with the Charity Commission, charity number 1110582 from 26 July 2005.

##### **Recruitment and appointment of new Trustees**

##### **Trustee Appointment**

To date, Trustees have been identified through localised networking. The current Trustees continue to have the organisation under appropriate control thanks, in no small part to the continued commitment of Roger Garland, Helen Simmons and Carol Gale.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

L. R. Gregory	Foster Care Agency
R. Adey	Retired Finance Manager
G. V. Hughes	Retired Social Care Manager
P. Brown	Carer
S. Murray	Solicitor

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### **Trustee induction and Training**

Prior to appointment, potential Trustees are invited for discussion at the Crossroads offices in Worcester and the Chairman is present at this introductory session. Documentation, including the constitution is shared, individuals are invited to attend Trustee Board meetings, primarily as an observer before a final decision is made by both the applicant and Trustees.

#### **Organisation**

The Charity and its property are managed by a Board of Trustees who are elected by and from the membership at each Annual General Meeting in accordance with such procedures as may from time to time be adopted by the Board of Trustees, provided that such procedures allow every member of the Charity to stand for election and to vote.

The Board of Trustees may make regulations concerning the election of members to ensure balanced representation of various interest groups amongst the membership.

A Trustee shall cease to hold office if he/she would at the date of re-appointment have served as a Trustee for a continuous period of 6 years except by special resolution of the Board of Trustees to the contrary.

Trustees may appoint one or more of their number to any remunerated executive office under the Scheme. Any such appointment may be made upon such terms as the Board of Trustees determine. Any appointment of a Trustee to an executive office shall terminate if he ceases to be a Trustee. A Trustee holding any executive office shall not be subject to retirement by rotation.

The Board meets, on average, every eight weeks and receives and considers reports from the Registered Manager and the Chief Officer of the Charity, whilst also considering any item tabled by the Chairman and/or other Trustees. All managerial and financial decisions, apart from day-to-day management decisions, are made by the Trustees.

#### **Related parties**

The Trustees who served during the relevant period were those persons listed under Legal and Administrative Information. There were no new declarations of interest during the relevant period.

The trustees report was approved by the Board of Trustees.

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Dated: .....

Dated: .....



## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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The trustees (who are also the directors of Crossroads Caring For Carers Worcestershire 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial, 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;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROSSROADS CARING FOR CARERS WORCESTERSHIRE

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I report to the trustees on my examination of the financial statements of Crossroads Caring For Carers Worcestershire (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

P. Tivey FCA, FCCA  
PPW Limited  
Clarendon House  
14 St. Andrews Street  
Droitwich  
Worcs.  
WR9 8DY

Dated .....

CROSSROADS CARING FOR CARERS WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	3	1,013	455
Charitable activities	4	374,305	370,635
Investments	5	6,195	7,328
Other Income	6	-	62,913
<b>Total Income</b>		<b>381,513</b>	<b>441,331</b>
<b>Expenditure on:</b>			
Raising funds	7	228,712	232,055
Charitable activities	8	226,057	233,732
Other	12	591	595
<b>Total resources expended</b>		<b>455,360</b>	<b>466,382</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(73,847)</b>	<b>(25,051)</b>
Fund balances at 1 April 2022		498,097	523,148
<b>Fund balances at 31 March 2023</b>		<b>424,250</b>	<b>498,097</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	353,552	355,345
<b>Current assets</b>			
Debtors	14	40,778	25,257
Cash at bank and in hand		75,289	154,769
		<u>116,067</u>	<u>180,026</u>
<b>Creditors : amounts falling due within one year</b>	15	(45,369)	(37,274)
Net current assets		<u>70,698</u>	<u>142,752</u>
<b>Total assets less current liabilities</b>		<u>424,250</u>	<u>498,097</u>
<b>Income funds</b>			
Unrestricted funds		424,250	498,097
		<u>424,250</u>	<u>498,097</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

.....  
Trustee

Company Registration No. 05424005

## **1. Accounting policies**

### **Charity information**

Crossroads Caring for Carers is a private company limited by guarantee incorporated in England and Wales. The registered office is Weir Lane, Lower Wick, Worcs. WR2 4AY.

### **1.1 Accounting convention**

These financial statements have been prepared in accordance with the charity's [governing document], 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) (effective October 2019)". 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 financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from grants, trusts and foundations 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. Grant income received in advance is deferred and released in the financial year to which it relates.

**1.5 Expenditure**

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.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustee's report and their associated support costs.

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

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	25% on reducing balance basis
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The trustees believe the property to have a high residual value and therefore no depreciation has been charged.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

CROSSROADS CARING FOR CARERS WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Donations and legacies**

	<b>2023</b> £	<b>2022</b> £
Donations and gifts	1,013	455

**4. Charitable activities**

Sales within charitable activities

WCC £	Flexi Breaks £	Private Care £	Training £	Continuou s Healthcare £	<b>Total 2023 £</b>	<b>Total 2022 £</b>
157,893	14,072	194,235	5,060	3,045	374,305	370,635



## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**5. Investments**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Rental income	6,195	7,328

**6. Other income**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Covid related grants	-	62,913

**7. Raising funds**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Support costs (Note 9)	228,712	232,055

**8. Charitable activities**

	WCC £	Flexi Breaks £	Private Care £	Training £	Continuou s Healthcar e £	Total 2023 £	Total 2022 £
Staff costs	79,513	10,179	93,007	24,423	1,577	208,699	217,957
Travelling costs	6,671	485	9,263	-	70	16,489	15,325
Bad debts	-	-	-	-	-	-	-
Training	-	-	-	676	-	676	332
Postage	-	-	176	-	-	176	81
Printing and stationery	-	-	8	-	-	8	6
Sundry expenses	-	-	9	-	-	9	31

86,184	10,664	102,463	25,099	1,647	226,057	233,732
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CROSSROADS CARING FOR CARERS WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**9. Charitable activities**

	WCC £	Carers Unit Flexi Breaks £	Private Care £	Training £	Continuou s Healthcare £	Total 2023 £	Total 2022 £
Staff costs	79,513	10,179	93,007	24,423	1,577	208,699	217,957
Travelling costs	6,671	485	9,263	-	70	16,489	15,325
Bad debts	-	-	-	-	-	-	-
Training	-	-	-	676	-	676	332
Postage	-	-	176	-	-	176	81
Printing and stationery	-	-	8	-	-	8	6
Sundry expenses	-	-	9	-	-	9	31
	<u>86,184</u>	<u>10,664</u>	<u>102,463</u>	<u>25,099</u>	<u>1,647</u>	<u>226,057</u>	<u>233,732</u>
		-					

## CROSSROADS CARING FOR CARERS WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**10. Support costs**

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	179,556	-	179,556	183,861	-	183,861
Depreciation	1,793	-	1,793	2,311	-	2,311
Premises costs	8,035	-	8,035	9,006	-	9,006
Insurance	4,616	-	4,616	4,682	-	4,682
Communication s	2,782	-	2,782	2,254	-	2,254
Training	249	-	249	-	-	-
Travelling costs	2,695	-	2,695	2,869	-	2,869
Advertising	300	-	300	510	-	510
General office running costs	-	-	-	-	-	-
Clothing	578	-	578	619	-	619
Sundry expenses	1,100	-	1,100	983	-	983
Subscriptions	2,520	-	2,520	2,429	-	2,429
Computer costs	6,993	-	6,993	5,941	-	5,941
Equipment leasing	6,010	-	6,010	6,010	-	6,010
Independent examination fees	-	1,380	1,380	-	1,380	1,380
Legal and professional	-	6,436	6,436	-	4,554	4,554
General office running costs	-	3,374	3,374	-	4,299	4,299
DB checks	-	295	295	-	347	347
	<u>217,227</u>	<u>11,485</u>	<u>228,712</u>	<u>221,475</u>	<u>10,580</u>	<u>232,055</u>

Governance costs includes payments to the independent examiner £1,380.

CROSSROADS CARING FOR CARERS WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**11. Trustees**

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

**12. Employees**

The average monthly number of employees during the year was:

	<b>2023 Number</b>	<b>2022 Number</b>
	30	28
	<hr/>	<hr/>
Employment costs		
	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	380,586	394,817
Other pension costs	7,669	7,001
	<hr/>	<hr/>
	388,255	401,818
	<hr/>	<hr/>

No employee received emoluments in excess of £60,000.

**13. Other**

	<b>2023 £</b>	<b>2022 £</b>
Financing costs	591	595
	<hr/>	<hr/>
	591	595
	<hr/>	<hr/>

**14. Tangible fixed assets**

	<b>Freehold land and buildings Property £</b>	<b>Fixtures And Fittings £</b>	<b>Totals £</b>
<b>Cost</b>			
At 1 April 2022	348,175	18,251	366,426
Additions	-	-	-
At 31 March 2023	<u>348,175</u>	<u>18,251</u>	<u>366,426</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	-	11,081	11,081
Depreciation charged in the year	-	1,793	1,793
At 31 March 2023	<u>-</u>	<u>12,874</u>	<u>12,874</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>348,175</u>	<u>5,377</u>	<u>353,552</u>
At 31 March 2022	<u>348,175</u>	<u>7,170</u>	<u>355,345</u>

**15. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Amounts falling due within one year:		
Trade debtors	34,696	19,127
Prepayments and accrued income	6,022	6,130
Other debtors	60	-
	<u>40,778</u>	<u>25,257</u>

**16. Creditors: amounts falling due within one year**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Trade creditors	398	-
Other creditors	42,118	35,046
Accruals and deferred income	2,853	2,228
	<u>45,369</u>	<u>37,274</u>

**17. Related party transactions**

There were no disclosable related party transactions during the year (2022 – none)

**18. Other Commitments**

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023</b> <b>£</b>	<b>Other</b> <b>2022</b> <b>£</b>
Within 1 year	5,000	5,960
Between 1 and 5 years	10,000	2,980
	<u>15,000</u>	<u>8,940</u>

**19. Going Concern**

The nature of the charity's funding is such that the timing and the amount of future income is unpredictable.

It is not possible to reliably predict future income streams in the current economic climate. Local Authority and NHS funding has changed from block grants to "spot" funding where the charity is reimbursed for actual work done.

Based upon projection of salaries and running costs (salaries being the main cost) compared to expected income (as far as this can be reasonably estimated, taking into account the previously mentioned unpredictability), the Trustees believe that the charity has sufficient resources to continue operations for the foreseeable future. For this reason, the financial statements have, therefore, been prepared on a going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.