YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU – GWASANAETHAU GOFAL CROESFFYRDD CARERS TRUST NORTH WALES – CROSSROADS CARE SERVICES

England & Wales · Charity number 1119142

Details

Other names	CROESFFYRDD GOGLEDD CYMRU - CROSSROADS NORTH WALES - GOFALU AM OFALWYR - CARING FOR CARERS LIMITED, CROSSROADS CARE NORTH WALES, GOFAL CROESFFYRDD GOGLEDD CYMRU
Status	Registered
Legal form	Charitable company
Company number	06205600
Registered	2007-05-10
Register	View on the Charity Commission register

Contact

Address	Suite 39 & 40 Quint0n Hazell Enterprise Park Colwyn Bay Conwy LL28 5BS
Phone	01492542212
Email	northwales@nwcrossroads.org.uk
Website	www.nwcrossroads.org.uk

Activities

Objects: TO RELIEVE THE STRESSES EXPERIENCED BY CARERS AND BENEFICIARIES.THE AREA OF BENEFIT SHALL BE NORTH WALES (DEFINED BY THE BOUNDARIES THAT INCLUDE THE LOCAL AUTHORITIES OF GWYNEDD, YNYS MON, CONWY, DENBIGHSHIRE, FLINTSHIRE AND WREXHAM AS AGREED BY THE BOARD OF TRUSTEES OF CROSSROADS ASSOCIATION).`

Activities: The charitable company is registered as a domiciliary care agency with the Care Inspectorate Wales, and employs trained carer support workers who work closely with families who have caring commitments. We deliver home based respite and emotional support specifically to carers and their families,

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and we also provide weekly and monthly support groups.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NORTH WALES
- Ceredigion
- Conwy
- Denbighshire
- Flintshire
- Gwynedd
- Isle Of Anglesey
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,276,678	£1,292,778	£590,876	55
2024-03-31	£1,311,752	£1,256,701	£606,976	55
2023-03-31	£1,077,951	£1,097,681	£551,925	50
2022-03-31	£1,022,947	£963,778	£571,655	48
2021-03-31	£1,134,047	£959,896	£512,486	50

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Trustees

Name	Role	Appointed
Bethan Trenchard		2016-01-13
DAVID BRYDON		
Dr JOHN ANTHONY REES		2014-01-27
Ian McNeillie		2024-11-20
MICHAEL PATRICK BOYLE		2016-04-13
Maria Alba Skudlarz		2016-10-19
Victor Alan Dixon		2023-11-01

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Accounts

YMDDIRIEDOLAETH GOFALWYR
Gogledd Cymru
Gwasanaethau Gofal Croesffyrdd

CARERS TRUST
North Wales
Crossroads Care Services

ANNUAL REPORT 2024-25

FOR CARERS AND THE PEOPLE THEY SUPPORT

DELIVERING SERVICES IN:

ANGLESEY
CEREDIGION
CONWY
DENBIGHSHIRE
FLINTSHIRE
GWYNEDD
WREXHAM

Quinton Hazell Enterprise Parc
Glan y Wern Road, Colwyn Bay,
Conwy, LL28 5BS

Charity Registration Number: 1119142
Company Registration Number: 6205600
CIW Registration Number: WO30001450

Conwy County Borough Council
GIG CYMRU NHS WALES – Bwrdd Iechyd Prifysgol Betsi Cadwaladr University Health Board
Cyngor Sir Ynys Môn Isle of Anglesey County Council
Wrexham County Borough Council – Cyngor Bwrdeistref Sirol Wrecsam
Cyngor Sir Ceredigion County Council
Cyngor Sir Ddinbych Denbighshire County Council
Cyngor Sir y Fflint Flintshire County Council
Cyngor Gwynedd Council

MESSAGES FROM CHAIR AND CEO

Bethan Trenchard- CHAIR (2024-present)

Well 2024 - 2025 has been a challenging and busy year for CTNW

Having lost Rita I as a the new chair had very large boots to fill, bur with the help of my fellow Trustees and our wonderful hard working Management Team I have survived.

Several staff changes have taken place which has added to our challenges Ann Bitcon as our Financial Adviser has retired and Lucy Jones our Board Secretary has been on a secondment, but again our management team have evolved and resolved some of the issues we thought we would have, Many Thanks to them.

My thanks also go to our carers who deliver our core services of respite at home Also to our leads and staff of our various projects who also deliver much needed respite, support and advise to all or carers.

We have recruited several new trustees from a diverse background and I hope they enjoy their time with us and I look forward to their advice and input into the future of CTNW. Many of our staff have been successful in training and development courses and we are grateful for the opportunity that gives them and ourselves to offer more diverse and developing services to our clients. Also welcome to new staff that have become part of our organization.

ALISON JONES - CEO (2012-present)

As we come to the end of another year I am reflecting on both the way our services have evolved and also how we still hold unpaid carers at the core of our offer. I am grateful for the support I continue to receive from the Board of Trustees. And am especially grateful for the support and wise counsel from our new Chair, Bethan..

We continue to build on our services to unpaid carers and give thanks to our funders for allowing us to continue with this essential support.

I extend thanks to our small and efficient office team and lastly our wonderful Carer Support Workers on whom our reputation rests.

CORE SERVICES

BY KAREN ALLEN—OPERATI0NS MANAGER

Our main service is providing respite breaks to unpaid carers in their own homes, taking care of the person they care for whilst they have a well-earned rest to recharge their batteries. Some carers are unable to leave their own homes unless they have replacement care in place, and so our support is invaluable in these cases.

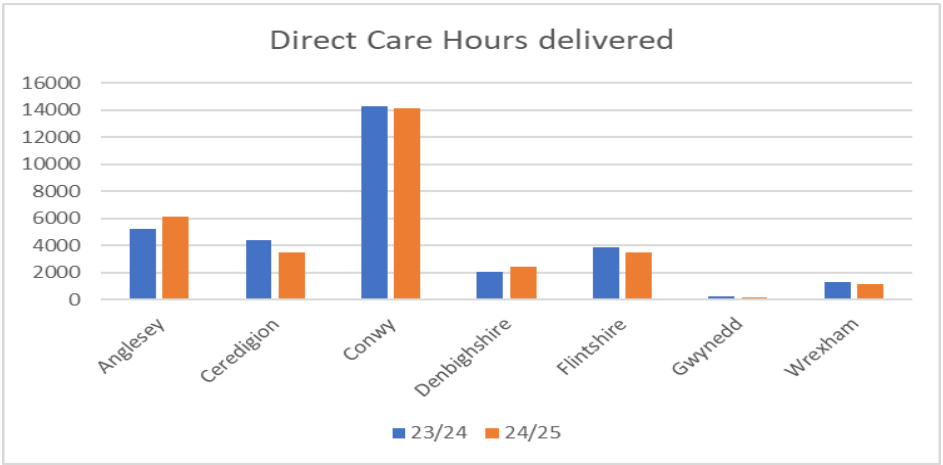
Our Carer Support Workers (CSWs) are all highly trained and can take over the role of the unpaid carer for a few hours, providing a safe and trusted environment for the cared-for. Our CSWs provide practical and emotional support, they can provide personal care, help with food preparation, and with permission, can take the cared-for for trips out into the community.

We have been providing this type of service for over 40 years, and it is still the main focus of our work. We have found that supporting carers who have a high level of caring responsibilities, eg providing over 50 hours of care every week, with a regular break can help prevent crisis and can keep people at home together for longer.

We are commissioned for this type of break in various different ways across North Wales and Ceredigion. Local Authorities can commission these services, and carers can contact their local council to see how to access respite support.

The Betsi Cadwaladr University Health Board also funds us to provide replacement care/sitting services for carers who are experiencing ill health and need some extra support to help look after their cared-for, or to enable them to attend an appointment if they are unable to leave their family member on their own.

In 2024-2025 our direct care hours to unpaid carers were delivered as follows:



CORE SERVICES (continued)

As can been seen from the graph overleaf, our service delivery in Conwy is high. Contributing factors include an ageing population as a lot of people retire to the area, and we are also fortunate to have a substantial funding agreement with Conwy Borough County Council which enables us to retain staff on guaranteed hours. In other areas of North Wales we're commissioned on a brokerage arrangement which makes it more difficult to estimate service levels from month to month which then affects recruitment. We have a limited service in Gwynedd at the moment but this is an area we would like to develop more.

In an endeavour to find out what impact our respite services have on unpaid carers, we send out customer surveys each year. 2025-2025 feedback was very positive, with the following being noted:

Extract from Independent Evaluation Report:

In conclusion …. Across all counties, feedback demonstrates a consistently high level of satisfaction with services provided by Carers Trust North Wales Crossroads Care Services. The organisation is seen as essential to supporting carers in maintaining their own wellbeing while continuing their vital caring roles. While most carers feel fully supported, there remains opportunity to expand access to additional emotional support and carer wellbeing resources

Whilst we continue to strive to provide respite services to carers, we have also needed to look for other funding opportunities to remain a viable and financially sustainable organisation. We always ensure that any grants or contracts we apply for will be of benefit to unpaid carers, ensuring that our ethos of supporting carers and offering worthwhile services is foremost in our minds. These projects are highlighted in the following pages. foremost in our minds.

CARERS SUPPORT FUND

Ariennir gan Lywodraeth Cymru
Funded by Welsh Government

Our Wellbeing Team, funded by Welsh Government's Carer Support Fund, has had a busy year supporting carers in all counties across North Wales. The Team consists of three Wellbeing Officers—Bryan who works in the East, Kate who covers central areas, and Manon who works in the West. They have been able to provide carers with information and advice, help with form filling, and help to access grants. They have been able to put people in touch with other services which are available in their local areas. The Team work in the community and can offer home visits too. We also have a Parent Carer Wellbeing Officer who works in the Conwy area and she helps families and children, providing practical and emotional support. She can provide 1-1 support to children, and also facilitates groups.

The Carers Support Fund also enables unpaid carers to apply for grants to ease financial difficulties. Individual grants are available for food shopping, white goods, household items, and IT equipment, and any other requests which carers can show would be beneficial to them. Each individual grant can be for up to £300 per carer.

The Wellbeing Service and Carers Grants is funded to the end of March 2025, but as the initiative has been so successful and so well received by carers, it is hoped that WG will announce that the funding will be ongoing.

In the last 12 months, under the Carers Support Fund, Carers Trust North Wales granted the following to unpaid carers in North Wales:

237

individual grants to carers

£59,400

distributed directly to carers

SHORT BREAKS FOR CARERS

Ariennir gan Lywodraeth Cymru
Funded by Welsh Government

We have been successful in applying for continuation funding for 2024-25 for the Short break for carers funding and so were able to continue to offer much needed support pan North Wales to unpaid carers.

The project, which we call *Amser Ni / Me Time* enables carers to take a break from their caring role in a variety of different ways. The Scheme has been designed so that the funding can be used as flexibly as possible. This has given us the opportunity to consult with carers on what breaks would be the most important to them, both on an individual basis or for a group day out. Our focus was to ensure that unpaid carers could have their own choice on what they would like to do, and they didn't hold back, coming up with a range of ideas for group activities. Here are some of the things we have been able to arrange over the year:

- Walking with Llamas
- A Trip up Yr Wyddfa
- Afternoon Teas
- Workshops—Christmas wreath-making & daffodil planting
- Cookery sessions for young carers
- Christmas Dinner vouchers
- Pantomime tickets for children and families

'Thank you for a day full of laughter, friendship and kind-ness xx'

'Let's do it again'

'Just what I needed and at a time when my stress levels are high'

SHORT BREAKS (continued)

For carers applying for individual breaks, we put a short, straightforward application process in place stressing that the panel would consider ANY type of break. Carers could choose to either do something on their own or with friends and family, or have a break with the person they care for. If they opted for a break on their own, we were able to make sure arrangements were in place to look after the person they care for. A lot of carers applied for meals out or cinema trips with the family, other applications were for trips away including going to Devon for the weekend, staying at Haven, festival tickets, school residential trips etc. It was lovely when we started receiving postcards and holiday pictures from all over the UK!

The project also enabled us to fund Hafan Ni Days at our Dementia Centre in Colwyn Bay. Hafan Ni is a club for people with Dementia who come and spend the day together in the Centre, allowing their carers have some time to themselves.

The Short Breaks Scheme has been a very positive initiative, enabling us to provide co-produced and person-centred breaks to carers. Carers have been empowered to ask for things they actually want to do, and we have been able to say 'YES' to so many varied requests.

Any unpaid carer of any age caring for a family member, friend or neighbour is eligible to apply for a short break, so call us on 01492 542212 to request an application form.

(we do have to limit carers to one application over a 12 month period to reach as many carers as possible)

MEMORY SUPPORT PATHWAY—DEMENTIA CENTRES

BY TOBY FAGAN—DEMENTIA SERVICE LEAD

Our Dementia Centre Service which is part of the regional Dementia North Wales Memory Support Pathway has continued to develop over the last 12 months. Six Centres are now established in North Wales, one in each Local Authority area, with a satellite hub in more rural areas.

We have expanded services during the year and have introduced hairdressing, chiropody, and Stroke Awareness Sessions (this may vary per Centre). We produce monthly calendar of events 'What's on in your local Centre' which we publicise via Facebook and our website. Our weekly Taith Ni groups (a group for people living with Dementia which also gives carers a chance to come together separately for peer support) are as popular as ever and dates/time are also included in our 'What's On' pages.

At the end of March 2025, the North Wales Memory Support Pathway reached it's three year anniversary.

A highlight of the year was attending the Anglesey Show in August 2025.

We were able to talk to a lot of carers and raise awareness of what the Pathway can offer to people with Dementia and their families.

We also attended the Eisteddfod in Wrexham to raise awareness of the Memory Support Pathway.

This year Toby Fagan, Dementia Service Lead has accompanied Rebecca Szekely (Alzheimer's Society on three radio interviews to promote the work of the Memory Support Pathway.

In the year 2024-2025 the total number of contacts through the all Dementia Centres in North Wales saw an increase of 6247 which is an increase of 81.9% on the year 2023-2024.

Without the dedication of the Dementia Centre Coordinators this would not have been achieved

CHILDREN'S SERVICES

BY EVIE ROBERTS—CHILDREN'S CO-ORDINATOR

This year has seen a continuation of challenges with funding and staffing. The service is heavily referred into, but without larger funding pots, it is hard to recruit staff. This makes providing 1-1 support an ongoing challenge, and means families are waiting for support. Conwy say that this is an inevitable part of what we do, and know that we are always looking for an extra funding they can secure. However, we do still provide 1-1 and do so as much as we can.

We reach most families through our groups, which we run on a weekly basis with more frequent groups in the school holidays. We try to ensure families get a good variety of activities and attend as many as they can.

Our summer fun day was a huge success again this year, it seems it is a staple in our calendar now, and families look forward to it each year. We had bouncy castles and entertainers, as well as face paints, crafts, games and food for the families.

We will have run 68 groups by the end of the year, reaching a large number of families. The groups are great for providing a safe space for children to come, learn social skills, confidence and have fun, and some encourage parents to build a network of support through other parents and that helps to build resilience. Our groups give parents the opportunity to have a positive experience with their children, with the knowledge that they are not alone and have support should they need it, and also top have a break, hen they drop them off at the smaller sessions.

Groups we have run have included;

Swimming, cookery, craft club, games sessions, woodland walks, cinema sessions, Theatre trips, gardening, volunteering, soft play, bowling, baking, disco's, trip to adventure golf, mother's day cream tea, and many more.

We receive good feedback from parents regularly and send out feedback forms periodically.

VOLUNTEERS

Our fantastic team of volunteers is growing across North Wales, and we are hugely grateful for all that they do. A lot of the volunteering work takes place in our six Dementia Centres, where they help out to make sure that everyone who comes along is put at ease and has an enjoyable visit. Our volunteers help to make people feel safe, engaged and less isolated by their Dementia.

Bertie, pictured opposite, is a popular member of our Volunteer Team. He is so good at being a volunteer, we bought him a little coat which he loves to proudly wear!

If you're interested in voluntary work, please ring our Volunteer Co-ordinator on 01492 542212.

DONATIONS

Thank you so much to each and every person who sent a donation to help us in our work. This year we received a fabulous and much appreciated **£33,951** in total received across all counties.

We particularly thank:

Rhos on Sea rotary Club—donating £700

David jones (Butcher)—raising £1,000

Hawarden Lodge—raising £500

Starlight Players Cricceth—raising £370

The harmony singers—donating £500

And thank you so much for all the In Memoriam donations we received over the year.

AND FINALLY OVER TO YOU:

We always save the last word to you, here are a few of the comments and feedback we've received over the last 12 months:

- **'I don't feel like I'm on my own any more'.**
- **'We couldn't thank you enough for this wonderful service'**
- **'The service gives me peace of mind and our support worker is so kind'**
- **'The service gives me a proper break and I am ready to face the day again'**
- **'Thank you, I really needed this service'**
- **'This service has been fantastic and a real lifeline'**
- **'We really value the service, our support worker is a lovely person'**
- **'Thank you so much, you are all I have and I don't take it for granted one single bit!**
- **'My child has really gained so much from this group and the support staff are amazing'**
- **'You offered support with applying for benefits and I am more grateful than you can know'**
- **'We were so happy with the support and the service. Very reliable and nothing is too much trouble'**
- **'I have been able to attend my own appointments and look after myself with all the support you have given us'**
- **'The service helps us to carry on'**
- **'So happy with your service'**
- **'It is so nice to be able to meet with others living with the same problems we do, all the support is wonderful'**

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU -
GWASANAETHAU GOFAL CROESFFYRDD

CARERS TRUST NORTH WALES -
CROSSROADS CARE SERVICES

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

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REGISTERED COMPANY NUMBER - 6205600

REGISTERED CHARITY NUMBER - 1119142

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD
CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES
(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025

The Directors of Carers Trust North Wales ('the Charity'), who are also Trustees for the purposes of charity law (hereinafter referred to as 'the Trustees'), present their report and audited financial statements for the year ended 31 March 2025.

Reference and Administrative Information

Charity name	Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services
Charity registration number	1119142
Company registration number	06205600
CSSIW registration number	WO30001450
Registered office and operational address	Office Suite 39 & 40, Quinton Hazell Enterprise Parc, Glan-y-Wern Road, Colwyn Bay, Conwy, LL28 5BS

Trustees
The Trustees of the Charity who served during the year ended 31 March 2025 and subsequently were as follows:

Rita Jones	Chair (to November 2024)	Retired November 2024
Bethan Trenchard	Chair (from November 2024)	
John Rees	Vice-Chair	
David Brydon	Treasurer	
Michael Boyle		
Andy Burgen		Retired November 2024
Alan Dixon		
Ian McNeillie		Appointed November 2024
Pearl Roberts		Retired February 2025
Maria Skudlarz		

Management Team

Alison Jones	Chief Executive Officer (CEO) / Company Secretary
Karen Allen	Care Manager - Registered Care Manager

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors & Chartered Accountants
Irish Square, St Asaph, Denbighshire, LL17 0RN

Bankers
National Westminster Bank plc, 5 Queen Street, Rhyl, LL18 1RS

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 5 April 2007 and registered as a charity on 10 May 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, members are required to contribute an amount not exceeding £5.

As a charity, the company is potentially exempt from tax on its charitable activities under the provisions of the ICTA 1988 applying to charities.

Recruitment and Appointment of Trustees

Individuals with an interest in the work of the Charity are approached to offer themselves for election as Trustees with a view to maintaining a broad mix of skills and experience. Potential trustees are invited to an interview and to attend meetings of the Charity before an appointment is made.

Trustee Induction and Training

All Trustees are provided with a Trustee Pack containing the relevant Charity Commission documentation, the organisation's Business Plan and Risk Register and other information to ensure awareness of their roles and responsibilities. They also attend occasional training sessions arranged by the Charity relating to aspects of their role, and are encouraged to attend courses and meetings organised by the national organisation.

A folder is maintained for each Trustee which includes details of their professional background, DBS/POVA checks, signed regulatory documents and training certificates.

Organisational Structure

There are up to twelve Trustees who are responsible for the strategic direction of the Charity. The full Board meets bi-monthly with two subcommittees meeting in the intervening months. All Trustees are members of at least one of the two subcommittees – Finance and General Purposes (FGP), Care Provision and Strategic and Service Development (CPASS).

Day to day management and administration is delegated to the Chief Executive Officer and Management Team who meet and consult regularly with the Trustees and attend Trustees' meetings.

Related Parties

The Charity is affiliated to the Carers Trust (Charity Registration Number 1145181), a UK charity. Carers Trust provides Policies and Procedures which the Charity is required to adopt, offers support, guidance and training, arranges suitable insurance for the Charity and encourages communication and dissemination of good practice among network partners.

Risk Management

The major risks to which the Charity is exposed are reviewed by the Trustees and a risk register maintained; where appropriate, systems and procedures are established to mitigate the risks in accordance with the Charity's Risk Management Strategy. Relevant sections of the risk register are reviewed at the sub-committee meetings with any issues raised being acted upon as necessary and referred to the full Board meeting. In addition, the register is reviewed in full on an annual basis.

The Policies and Procedures provided by Carers Trust (as referred to above) are followed by the Charity. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, clients and their families.

Objectives and Activities

The objectives and principal activities of the Charity to benefit the public are encompassed within its Vision, Mission and Values as set out below. The trustees, staff and volunteers are guided by these statements and the services provided by the organisation will always adhere to them.

VISION

Carers Trust North Wales Crossroads Care Services wants every carer in North Wales to be recognised, supported and offered services to help them maintain their own health and wellbeing.

MISSION

Carers Trust North Wales Crossroads Care Services:

- provides services within the diverse region of North Wales that respond to the needs of carers and the people they support, offering them peace of mind and understanding.
- works with carers and other stakeholders to influence service innovation and growth.

VALUES

Carers Trust North Wales Crossroads Care Services places carers and the people they support at the heart of everything we do.

- Trust – we understand that our services only respond to carers' needs when they trust us to care for the person they support.
- Involvement – carers and the people they support drive Carers Trust North Wales Crossroads Care Services service design and development.
- Quality – by employing motivated, trained, qualified and committed staff, we ensure that our services are high quality, flexible, responsive and continually improving.
- Family friendly – we recognise that our service impacts on families and friends – not just the carer and the person they support – and so we design our services with that in mind.
- Availability and accessibility – we work to make our services available and accessible to as many carers and people they support as possible.
- Dignity and respect – we always treat carers and the people they support with dignity and respect.
- Working for change – we work proactively with government and policy makers at national and local level to influence legislation and practice.
- Partnership working – we actively explore opportunities for establishing joint projects and relationships with other organisations that will improve services for carers and the people they support.
- Learning – we learn from the good practice of others in order to improve our services for carers and the people they support and we encourage others to learn from us.
- Language – we respect the diversity of culture and language within North Wales and ensure the delivery of a fully bilingual (Welsh/English) service as required.

Ensuring our Work Delivers our Aims

The Charity is registered with the CIW (Care Inspectorate Wales) as a domiciliary care agency for both adults and children. It employs paid support workers to provide respite for carers. The work of the support workers is monitored regularly and their effectiveness and skills are assessed by their managers.

Focus of our Work

The objectives referred to above are achieved by the use of the following strategies:

- employing paid support workers to provide assistance, either in the home or in the community, to alleviate the stresses experienced by carers;
- working with other charitable organisations, local authorities and the Betsi Cadwaladr University Health Board (BCUHB), the Charity supplements and complements existing statutory services;
- providing high standards of reliable service from trained staff;
- ensuring that contact with the Welsh-speaking public and carers is made in the language of their choice, following adoption by the Charity of the Carers Trust Wales Revised Welsh Language Scheme;
- seeking new and diverse sources of funding in order to improve the financial strength and sustainability of the Charity.

Training

All staff receive training and are qualified to a level commensurate with their roles. All CSWs participate in an ongoing training programme which includes the main aspects of care, health and safety, moving and handling, personal care, first aid, safeguarding. All staff are registered with Social Care Wales, mandatory for care staff working in Wales. The Charity has a target of 100% qualification for CSWs to at least Level 2 QCF Standard in Care - currently 96% have attained this level with 33% also having attained Level 3.

The CEO and Care Manager hold relevant Care/Management qualifications. The CEO has undertaken both generic and specialist Train the Trainer courses and is able to deliver health and safety, POVA, food hygiene, infection control, fire safety and manual handling training internally to staff. Both are registered with Social Care Wales as per current requirements across Wales.

Delivering Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and activities and in developing strategy for the future. In particular, the Trustees consider how planned activities will contribute to the aims and objectives.

All our charitable activities focus on the provision of respite care in some form and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services

Carers Trust North Wales continued to receive the acknowledgement and support from the statutory sector: ~63% of referrals came from Social Services and ~31% from the Health sector with the balance coming from carers, their families and friends, and partners in the voluntary sector.

In continuing to carry out its objectives, 31,123 hours of care were delivered to carers and their families in North Wales and Ceredigion through our traditional respite services, providing benefit to both carers and the people for whom they are caring.

Alongside the one to one traditional respite hours provided to carers in 2024-25 we also continued to offer information, advice and activities to carers and cared for living with dementia across North Wales. Via our six Dementia Centres across North Wales, we offer support to both individuals living with dementia and their unpaid carers and wider family members and friends.

We also facilitated children's groups and 1-1 sessions across Conwy, for those children with very complex needs. Feedback from the carers who use our services (groups and one to one) reports an improvement in their own health and wellbeing and a feeling of being supported in their caring role, thereby allowing them to continue caring for a longer time.

We continued to access funding for essentials and supported over 800 unpaid carers across North Wales in 2024- 25. We did this in a variety of ways, including providing food parcels and laptops and school equipment to unpaid carers and their families. We also facilitated trips and days out.

Our health funding allows us to offer support to unpaid carers who have appointments to attend to their own health needs or who are experiencing stress or are just generally unwell. We delivered this service to 511 carers, with 3,885 hours throughout the financial year.

Achievements and Performance

Only a few years ago, the Charity was almost entirely dependent upon service level agreements with the six local authorities of North Wales and BCUHB. While funding from the local authorities continues, the nature of that provision has changed over time and now also includes funding on Spot, Brokerage and Voucher bases.

As noted in previous years, an increasing level of group work with children and adults is now provided with funding from the local authorities and BCUHB, Carers Trust, Families First, other charitable funding and fundraisers.

The work with children has been extended with the award of additional funding of £45,000, for three years from September 2022, by the Waterloo Foundation to support carers with children with complex needs in Denbighshire and Conwy.

Gwalia Care Service

This service has been developed over a number of years to improve the choice available to carers, to allow them to purchase additional care from the Charity and take advantage of the high quality care we provide. The service continues to be actively promoted and the number of Gwalia Care hours delivered in the year was 3,467.

Dementia Centres

Carers Trust North Wales Crossroads Care Services is now commissioned to manage six Dementia Centres pan North Wales in partnership between BCUHB, the six North Wales local authorities and the Welsh Government. This financial year 2,481 individuals and their unpaid carers have been supported. We offer this support in a variety of ways including 1-1, groups, training and online. We also offer a service whereby a person with dementia attends a centre for a day and their carer gets a long day of respite whilst we offer care to their loved one. The rents and activities funding for the

centres are being met by the Welsh government until March 2025. The funding for the centre coordinators is in place until March 2027.

Well-being and Inclusion
We continue to utilise funding of £343,266 which was sourced from the Welsh Government (administered by Carers Trust Wales) to fund three Wellbeing & Inclusion Officers during the period from October 2022 to March 2025, and to provide small grants to unpaid carers.

Financial Review
The Charity's staff and trustees continue to implement strict financial controls, continually seeking new sources of income and working to realistic budgets.

The Statement of Financial Activities for 2024-25 shows a surplus of £6,085 on unrestricted funds during the year and a decrease of £22,185 in restricted funds.

At the end of the year the total net assets of the Charity were £590,876 of which £180,895 represented unrestricted funds and £409,981 restricted funds (including £75,694 designated).

Principal Funding
The Charity continued to receive support from the statutory sector across North Wales and Ceredigion and while the majority of the funding during the period was received from the County Councils, BCUHB (pan North Wales) and the Welsh Government, significant additional support (in kind and/or pecuniary) was received from:

- Families First;
- Welsh Government via Carers Trust;
- Waterloo Foundation;
- Other charitable organisations and trusts;
- Fundraising activities and donations from staff, Trustees, ex staff, carers, and the public.

Reserves Policy
The Charity needs to retain reserves to safeguard its service delivery commitments in the event of delays and uncertainty in the receipt of grants and other income. It must also ensure that it is in the position to meet the potential redundancy cost of its employees, many of whom are longstanding.

The Charity holds both unrestricted and restricted funds together with an element of each as designated funds:

- unrestricted funds are those available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the Charity;
- restricted funds are those subject to restrictions on their expenditure imposed by the donor or through terms of an appeal. These include funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if unrestricted, they may only be expended in the relevant geographical area;
- designated funds are both unrestricted and restricted funds (due to geographical restriction) earmarked by the Trustees for particular purposes.

Plans for Future Periods

The Trustees continue to support the staff with the implementation of the Charity's business plan which includes clearly stated strategic aims having regard to the Vision, Mission and Values of the Charity (included above).

The Charity continues to strengthen its position by developing existing relationships but also diversifying into new ones. Service development continues and the Charity's working practices will continue to be reviewed, improving flexibility of service as required by both carers and funders.

Looking forward, financial and practical support for the future will be provided by:

- continuation of local authority and BCUHB funding into 2025-26;
- continuation of Families First and Waterloo funding for work with families with disabled children in Conwy;
- further development of dementia centres and related activities across North Wales to provide information and practical support to people with a diagnosis of dementia and their carers. Joint funding will continue from BCUHB (and Welsh Government) and the six North Wales local authorities to pay for the staff roles but the centres will be paid for from a mix of funding including Garfield Weston, Gwynt y Mor and Denbighshire Key fund. Reserves will also be utilised to manage the shortfall.
- extension of the work of the now four Wellbeing and Inclusion Officers. Three of these are funded by the Welsh Government, and one through reserves.
- continuation of the Amser Ni project which commenced in 2023-2024 funded by the Welsh Government through funding managed by Carers Trust Wales. This will support the Wellbeing & Inclusion Officers with funding for activities, groups and outings for unpaid carers, their families and the people they care for.

Funding applications continue to be prepared and submitted by the Management Team in order to maintain and develop services to carers and their families across North Wales.

Responsibilities of the Trustees

The Trustees 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.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025

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.

Statement as to Disclosure of Information to Auditors

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.

Auditors

Salisbury & Company of St Asaph continued as the Charity's auditors during the year and have expressed their willingness to continue in that capacity.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

By order of the board

Alison Jones
Company Secretary

25 November 2025

Report of the Independent Auditors to the Members of
Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Opinion
We have audited the financial statements of Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information
The 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 Report of the Independent Auditors 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.

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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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

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

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the charity's banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury and Company Business Solutions Limited

Aled Roberts BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 26-11-25

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2025

	Note	Unrestricted funds	Restricted funds	Total 2025	*Total 2024*
		£	£	£	£
Income from					
Donations and legacies	2	3,252	20,317	23,569	*16,849*
Charitable activities					
Carers' support	3	84,792	1,160,116	1,244,908	*1,293,914*
Investments	4	8,201	-	8,201	*989*
Total income		96,245	1,180,433	1,276,678	*1,311,752*
Expenditure					
Charitable activities					
Carers' support	5	90,160	1,202,618	1,292,778	*1,256,701*
Total expenditure		90,160	1,202,618	1,292,778	*1,256,701*
Net income/(expenditure)	7	6,085	(22,185)	(16,100)	*55,051*
Transfer between funds	13	-	-	-	-
Net movement in funds		6,085	(22,185)	(16,100)	*55,051*
Reconciliation of funds					
Funds at 1 April 2024		174,810	432,166	606,976	*551,925*
Funds at 31 March 2025		180,895	409,981	590,876	606,976

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Balance Sheet
as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,590		*3,180*
Current assets					
Debtors	11	46,828		*47,430*	
Investment (short term bonds)		175,427		*256,772*	
Cash at bank and in hand		513,161		*422,109*	
		735,416		*726,311*	
Creditors: amounts falling due in less than one year	12	(146,130)		*(122,515)*	
Net current assets			589,286		*603,796*
Net assets			590,876		*606,976*
Charity funds					
Unrestricted funds					
Undesignated		180,895		*174,810*	
Designated		-		-	
			180,895		*174,810*
Restricted funds					
Undesignated	13	334,287		*356,472*	
Designated	14	75,694		*75,694*	
			409,981		*432,166*
Total funds			590,876		*606,976*

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.

Approved by the Board of Trustees on 25 November 2025, and signed on their behalf by:

John Rees (Vice-Chair)

David Brydon (Treasurer)

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Cash Flows
for the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Cash flows from operating activities:				
Net cash provided by operating activities		9,707		*11,953*
Cash flows from investing activities:				
Purchase of tangible fixed assets	-		-	
Investment bond	81,345		*(85,904)*	
Net cash used in investment activities		81,345		*(85,904)*
Change in cash & cash equivalents in the reporting period		91,052		*(73,951)*
Cash & cash equivalents at the start of the reporting period		422,109		*496,060*
Cash & cash equivalents at the end of the reporting period		513,161		*422,109*
Reconciliation of net income to net cash flow from operating activities				
Net income for the reporting period		(16,100)		*55,051*
Adjustments for:				
Depreciation	1,590		*1,672*	
(Increase)/decrease in debtors	602		*4,460*	
Increase/(decrease) in creditors	23,615		*(49,230)*	
		25,807		*(43,098)*
Net cash provided by operating activities		9,707		*11,953*
Analysis of cash & cash equivalents				
Cash in hand		513,161		*422,109*
Total cash & cash equivalents		513,161		*422,109*

Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the period.

a Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective January 2019)', and the Financial Reporting Standard 102 (effective January 2019), and on the going concern basis. Assets and liabilities are initially recognised at historical cost transaction value unless otherwise stated in the relevant accounting policy.

The figures in the accounts are rounded to the nearest £ and the presentational currency is sterling.

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

b Fund accounting

- Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds and restricted funds (due to geographical restriction as referred to below) earmarked by the Board of Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Payments on account of legacies are recognised when entitlement is confirmed. Where there remains uncertainty regarding the total amount of an anticipated legacy this will not be recognised (but a calculated estimate may be disclosed where appropriate).
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the Board of Trustees has not been included.
- Investment income is included when receivable.
- Income from grants or contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to the consideration by its performance.

d Expenditure recognition

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered, and this is included as part of the expenditure to which it relates.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Staff costs and overhead expenses are allocated to the areas directly when identifiable; central office and other support costs borne centrally are allocated to the areas in proportion to the care hours provided to each area as this is in line with the central office staff time and other resources spent on those activities.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f Tangible fixed assets and depreciation

Tangible fixed assets (costing individually in excess of £1,000) are stated at cost less accumulated depreciation.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	*Annual rate*
Office equipment	25%

g Pensions

The charity contributes to defined contribution pension schemes on behalf of some employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

h Company status

The charity is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

i 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. As such, the trustees continue to adopt the going concern basis in preparing the financial statements.

Notes to the Accounts
for the year ended 31 March 2025 (continued)

	Anglesey	Conwy	Flintshire	Gwynedd	Denbighshire	Wrexham	Ceredigion	Dementia Services	Wellbeing & Inclusion / Amser	North Wales incl Gwalia	Total 2025	*Total 2024*
	£	£	£	£	£	£	£	£	£	£	£	£
2 Donations and legacies												
Donations and fundraising	398	367	1,077	-	231	350	547	17,347	-	3,252	23,569	*16,849*
2024	*1,390*	*1,249*	*439*	*-*	*721*	*311*	*1,393*	*7,940*	*-*	*3,406*	*16,849*	
3 Charitable activities												
Grants/Spot												
Ynys Môn County Council	112,336										112,336	*65,683*
Conwy County Borough Council		197,940									197,940	*219,073*
Flintshire County Council			34,664								34,664	*41,358*
Gwynedd County Council				-							-	-
Denbighshire County Council					47,820						47,820	*39,316*
Wrexham County Borough Council						6,153					6,153	*7,245*
Ceredigion County Council							72,457				72,457	*87,650*
BCUHB - Health	5,504	38,464	19,866		4,838	14,986				1,393	85,051	*84,469*
BCUHB - Dementia Centres								349,739			349,739	*418,567*
Welsh Government - Wellbeing & Inclusion									142,160		142,160	*137,422*
Welsh Government - Amser									98,189		98,189	*94,673*
Waterloo Foundation		15,000									15,000	*15,000*
Gwalia										83,399	83,399	*83,458*
Total	117,840	251,404	54,530	-	52,658	21,139	72,457	349,739	240,349	84,792	1,244,908	*1,293,914*
2024	*84,018*	*242,338*	*52,624*	*2,208*	*45,504*	*20,056*	*87,650*	*433,943*	*232,095*	*93,478*	*1,293,914*	
4 Investment income												
Bank and bond interest	-	-	-	-	-	-	-	-	-	8,201	8,201	*989*
2024	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*989*	*989*	

Notes to the Accounts
for the year ended 31 March 2025 (continued)

5 Expenditure

	Staff costs	Project costs	Support costs/costs borne centrally	Total 2025	*2024*
	£	£	£	£	*£*
Charitable activities					
Anglesey	92,330	-	23,956	116,286	*86,136*
Conwy	186,568	-	53,093	239,661	*232,201*
Flintshire	49,803	-	11,427	61,230	*58,244*
Gwynedd	-	-	-	-	*3,226*
Denbighshire	46,176	-	10,813	56,989	*42,671*
Wrexham	18,515	-	4,487	23,002	*20,810*
Ceredigion	55,068	-	15,932	71,000	*85,878*
Dementia Centres	263,002	125,472	-	388,474	*397,272*
Wellbeing & Inclusion	89,935	72,852	-	162,787	*156,495*
Amser	46,804	36,385	-	83,189	*79,673*
North Wales - Gwalia	70,686	-	12,713	83,399	*83,458*
North Wales - HO	104,180	35,002	(132,421)	6,761	*10,637*
	1,023,067	269,711	-	1,292,778	*1,256,701*
2024	*1,006,844*	*249,857*	-	*1,256,701*	

6 Corporation tax

The charity is exempt from corporation tax on its charitable activities.

7 Net income/(expenditure)

This is stated after charging:	2025	*2024*
	£	*£*
Auditor's remuneration	9,518	*4,200*
Depreciation	1,590	*1,672*
Auditor's remuneration comprised:		
Audit	4,718	*4,200*
Accountancy/bookkeeping	4,800	-

Notes to the Accounts
for the year ended 31 March 2025 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2025	*2024*
	£	*£*
Wages and salaries	887,508	*867,536*
Social security costs	64,466	*60,722*
Pension costs	13,247	*12,807*
Mileage costs	57,846	*65,779*
	1,023,067	*1,006,844*

The average number of employees during the period was as follows:

	2025	*2024*
	No.	*No.*
Chief Executive Officer	1	*1*
Registered Care Manager/Development staff	2	*2*
Administration staff	2	*3*
Carer support workers	35	*37*
Project workers	12	*12*
	52	*55*

The CEO and Registered Care Manager worked full-time hours while the administration staff worked up to 35 hours per week. Project and carer support workers' hours varied.

No employees received emoluments exceeding £60,000 per annum.

9 Trustee remuneration and expenses, and related party transactions

Trustees received travel and subsistence expenses during the year of £67 (2024 - £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Notes to the Accounts
for the year ended 31 March 2025 (continued)

10 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1 April 2024	8,483
Additions	-
	8,483
Depreciation	
At 1 April 2024	5,303
Charge for year	1,590
	6,893
Net book value	
At 31 March 2025	1,590
At 31 March 2024	3,180

11 Debtors

	2025	*2024*
	£	*£*
Trade debtors	42,478	*45,070*
Sundry debtors and prepayments	4,350	*2,360*
	46,828	*47,430*

12 Creditors: amounts falling due in less than one year

	2025	*2024*
	£	*£*
Taxation and social security	14,547	*15,079*
Other creditors	84,274	*82,526*
Receipts in advance	41,244	*14,098*
Accruals	6,065	*10,812*
	146,130	*122,515*

Notes to the Accounts
for the year ended 31 March 2025 (continued)

13 Restricted funds - undesignated

	As at 1 April 2024	Incoming resources	Outgoing resources	Transfers	As at 31 March 2025
	£	£	£	£	£
Anglesey	46,299	118,238	(116,286)	(10,918)	37,333
Conwy	85,618	251,771	(239,661)	-	97,728
Flintshire	48,755	55,607	(61,230)	(9,709)	33,423
Gwynedd	4,532	-	-	-	4,532
Denbighshire	11,838	52,889	(56,989)	-	7,738
Wrexham	16,205	21,489	(23,002)	-	14,692
Ceredigion	4,868	73,004	(71,000)	-	6,872
Dementia Centres	107,938	367,086	(388,474)	-	86,550
Wellbeing & Inclusion	15,419	142,160	(162,787)	20,627	15,419
Amser	15,000	98,189	(83,189)	-	30,000
Total	356,472	1,180,433	(1,202,618)	-	334,287
2024	*305,199*	*1,213,879*	*(1,162,606)*	*-*	*356,472*

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

Following consideration of the restricted funds and their nature, and having decided to designate funds (note 14), the trustees consider it appropriate to designate part of these funds for future use.

Notes to the Accounts
for the year ended 31 March 2025 (continued)

14 Designated funds

	As at 1 April 2024	Designated in year			As at 31 March 2025
		Redundancy	Legacy	Other	
	£	£	£	£	£
Anglesey	32,694	-	-	-	32,694
Conwy	7,000	-	-	-	7,000
Flintshire	16,000	-	-	-	16,000
Gwynedd	(12,000)	-	-	-	(12,000)
Denbighshire	10,000	-	-	-	10,000
Wrexham	22,000	-	-	-	22,000
Total	75,694	-	-	-	75,694

The trustees wish to formally provide for potential future liabilities. The above funds are those designated by the trustees for future use and are calculated as follows:

Redundancy - a contribution towards potential future redundancy costs is provided for.

Legacy (Anglesey only) - for additional care provision during future years.

Theodore Wood Trust - these funds are to be used to fund work in Anglesey.

Notes to the Accounts
for the year ended 31 March 2025 (continued)

15 Analysis of net assets between funds

Fund balances at 31 March 2025 are represented by:	Restricted funds	Unrestricted funds	Total
	£	£	£
Fixed assets	-	1,590	1,590
Current assets	409,981	325,435	735,416
Creditors: amounts falling due in less than one year	-	(146,130)	(146,130)
Total net assets	409,981	180,895	590,876
2024	*432,166*	*174,810*	*606,976*

16 Lease commitments

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

	2025	*2024*
	£	£
Expiry date:		
Within one year	44,007	*38,158*
Between one and two years	44,757	*19,980*
Between two and five years	51,965	*2,452*
Over five years	3,707	-

17 Ultimate controlling party

The ultimate controlling party of the Charity is the Board of Trustees/Directors.

Notes to the Accounts
for the year ended 31 March 2025 (continued)

19 Summary of results by fund

	Anglesey £	Conwy £	Flintshire £	Gwynedd £	Denbighshire £	Wrexham £	Ceredigion £	Dementia Services £	Wellbeing & Inclusion / Amser £	Gwalia £	North Wales £	2025 Total £	*2024 Total £*
Income													
Grants/spot & Gwalia	117,840	251,404	54,530	-	52,658	21,139	72,457	349,739	240,349	83,399	1,393	1,244,908	*1,293,914*
Donations and fundraising	398	367	1,077	-	231	350	547	17,347	-	-	3,252	23,569	*16,849*
Bank interest	-	-	-	-	-	-	-	-	-	-	8,201	8,201	*989*
Total income	118,238	251,771	55,607	-	52,889	21,489	73,004	367,086	240,349	83,399	12,846	1,276,678	*1,311,752*
Expenditure													
Staff costs	92,330	186,568	49,803	-	46,176	18,515	55,068	263,002	136,739	70,686	104,180	1,023,067	*1,006,844*
Operating costs	-	-	-	-	-	-	-	125,472	109,237	-	35,002	269,711	*249,857*
Support costs/costs borne centrally	23,956	53,093	11,427	-	10,813	4,487	15,932	-	-	12,713	(132,421)	-	-
Total expenditure	116,286	239,661	61,230	-	56,989	23,002	71,000	388,474	245,976	83,399	6,761	1,292,778	*1,256,701*
Net income/(expenditure)	1,952	12,110	(5,623)	-	(4,100)	(1,513)	2,004	(21,388)	(5,627)	-	6,085	(16,100)	*55,051*
Transfers	(10,918)	-	(9,709)	-	-	-	-	-	20,627	-	-	-	-
Funds at 1 April 2024	78,993	92,618	64,755	(7,468)	21,838	38,205	4,868	107,938	30,419	-	174,810	606,976	*551,925*
Total funds at 31 March 2025	70,027	104,728	49,423	(7,468)	17,738	36,692	6,872	86,550	45,419	-	180,895	590,876	*606,976*
Designated funds at 31 March 2025	32,694	7,000	16,000	(12,000)	10,000	22,000	-	-	-	-	-	75,694	*75,694*
Restricted funds at 31 March 2025	37,333	97,728	33,423	4,532	7,738	14,692	6,872	86,550	45,419	-	-	334,287	*356,472*
Unrestricted funds at 31 March 2025	-	-	-	-	-	-	-	-	-	-	180,895	180,895	*174,810*

Report of the Independent Auditors to the Members of

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd

Carers Trust North Wales - Crossroads Care Services

Opinion

We have audited the financial statements of Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The 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 Report of the Independent Auditors 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.

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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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

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

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the charity's banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aled Roberts BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: .....

Accounts

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD

CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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REGISTERED COMPANY NUMBER - 6205600

REGISTERED CHARITY NUMBER - 1119142

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD
CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES
(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

The Directors of Carers Trust North Wales ('the Charity'), who are also Trustees for the purposes of charity law (hereinafter referred to as 'the Trustees'), present their report and audited financial statements for the year ended 31 March 2024.

Reference and Administrative Information

Charity name	Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services
Charity registration number	1119142
Company registration number	06205600
CSSIW registration number	WO30001450
Registered office and operational address	Office Suite 39 & 40, Quinton Hazell Enterprise Parc, Glan-y-Wern Road, Colwyn Bay, Conwy, LL28 5BS

Trustees

The Trustees of the Charity who served during the year ended 31 March 2024 and subsequently were as follows:

Rita Jones	Chair
John Rees	Vice-Chair
David Brydon	Treasurer
Michael Boyle	
Andy Burgen	
Alan Dixon	Appointed 1 November 2023
Pearl Roberts	
Maria Skudlarz	
Bethan Trenchard	

Management Team

Alison Jones	Chief Executive Officer (CEO) / Company Secretary
Karen Allen	Care Manager - Registered Care Manager

Auditors

Salisbury & Company Business Solutions Limited
Statutory Auditors & Chartered Accountants
Irish Square, St Asaph, Denbighshire, LL17 0RN

Bankers

National Westminster Bank plc, 5 Queen Street, Rhyl, LL18 1RS

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 5 April 2007 and registered as a charity on 10 May 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, members are required to contribute an amount not exceeding £5.

As a charity, the company is potentially exempt from tax on its charitable activities under the provisions of the ICTA 1988 applying to charities.

Recruitment and Appointment of Trustees

Individuals with an interest in the work of the Charity are approached to offer themselves for election as Trustees with a view to maintaining a broad mix of skills and experience. Potential trustees are invited to an interview and to attend meetings of the Charity before an appointment is made.

Trustee Induction and Training

All Trustees are provided with a Trustee Pack containing the relevant Charity Commission documentation, the organisation's Business Plan and Risk Register and other information to ensure awareness of their roles and responsibilities. They also attend occasional training sessions arranged by the Charity relating to aspects of their role, and are encouraged to attend courses and meetings organised by the national organisation.

A folder is maintained for each Trustee which includes details of their professional background, DBS/POVA checks, signed regulatory documents and training certificates.

Organisational Structure

There are up to twelve Trustees who are responsible for the strategic direction of the Charity. The full Board meets bi-monthly with two subcommittees meeting in the intervening months. All Trustees are members of at least one of the two subcommittees – Finance and General Purposes (FGP), Care Provision and Strategic and Service Development (CPASS).

Day to day management and administration is delegated to the Chief Executive Officer and Management Team who meet and consult regularly with the Trustees and attend Trustees' meetings.

Related Parties

The Charity is affiliated to the Carers Trust (Charity Registration Number 1145181), a UK charity. Carers Trust provides Policies and Procedures which the Charity is required to adopt, offers support, guidance and training, arranges suitable insurance for the Charity and encourages communication and dissemination of good practice among network partners.

Risk Management

The major risks to which the Charity is exposed are reviewed by the Trustees and a risk register maintained; where appropriate, systems and procedures are established to mitigate the risks in accordance with the Charity's Risk Management Strategy. Relevant sections of the risk register are reviewed at the sub-committee meetings with any issues raised being acted upon as necessary and referred to the full Board meeting. In addition, the register is reviewed in full on an annual basis.

The Policies and Procedures provided by Carers Trust (as referred to above) are followed by the Charity. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, clients and their families.

Objectives and Activities

The objectives and principal activities of the Charity to benefit the public are encompassed within its Vision, Mission and Values as set out below. The trustees, staff and volunteers are guided by these statements and the services provided by the organisation will always adhere to them.

VISION

Carers Trust North Wales Crossroads Care Services wants every carer in North Wales to be recognised, supported and offered services to help them maintain their own health and wellbeing.

MISSION

Carers Trust North Wales Crossroads Care Services:

- provides services within the diverse region of North Wales that respond to the needs of carers and the people they support, offering them peace of mind and understanding.
- works with carers and other stakeholders to influence service innovation and growth.

VALUES

Carers Trust North Wales Crossroads Care Services places carers and the people they support at the heart of everything we do.

- Trust – we understand that our services only respond to carers' needs when they trust us to care for the person they support.
- Involvement – carers and the people they support drive Carers Trust North Wales Crossroads Care Services service design and development.
- Quality – by employing motivated, trained, qualified and committed staff, we ensure that our services are high quality, flexible, responsive and continually improving.
- Family friendly – we recognise that our service impacts on families and friends – not just the carer and the person they support – and so we design our services with that in mind.
- Availability and accessibility – we work to make our services available and accessible to as many carers and people they support as possible.
- Dignity and respect – we always treat carers and the people they support with dignity and respect.
- Working for change – we work proactively with government and policy makers at national and local level to influence legislation and practice.
- Partnership working – we actively explore opportunities for establishing joint projects and relationships with other organisations that will improve services for carers and the people they support.
- Learning – we learn from the good practice of others in order to improve our services for carers and the people they support and we encourage others to learn from us.
- Language – we respect the diversity of culture and language within North Wales and ensure the delivery of a fully bilingual (Welsh/English) service as required.

Ensuring our Work Delivers our Aims

The Charity is registered with the CIW (Care Inspectorate Wales) as a domiciliary care agency for both adults and children. It employs paid support workers to provide respite for carers. The work of

the support workers is monitored regularly and their effectiveness and skills are assessed by their managers.

Focus of our Work

The objectives referred to above are achieved by the use of the following strategies:

- employing paid support workers to provide assistance, either in the home or in the community, to alleviate the stresses experienced by carers;
- working with other charitable organisations, local authorities and the Betsi Cadwaladr University Health Board (BCUHB), the Charity supplements and complements existing statutory services;
- providing high standards of reliable service from trained staff;
- ensuring that contact with the Welsh-speaking public and carers is made in the language of their choice, following adoption by the Charity of the Carers Trust Wales Revised Welsh Language Scheme;
- seeking new and diverse sources of funding in order to improve the financial strength and sustainability of the Charity.

Training

All staff receive training and are qualified to a level commensurate with their roles. All CSWs participate in an ongoing training programme which includes the main aspects of care, health and safety, moving and handling, personal care, first aid, safeguarding. All staff are registered with Social Care Wales, mandatory for care staff working in Wales. The Charity has a target of 100% qualification for CSWs to at least Level 2 QCF Standard in Care - currently 96% have attained this level with 32% also having attained Level 3.

The CEO and Care Manager hold relevant Care/Management qualifications. The CEO has undertaken both generic and specialist Train the Trainer courses and is able to deliver health and safety, POVA, food hygiene, infection control, fire safety and manual handling training internally to staff. Both are registered with Social Care Wales as per current requirements across Wales.

Delivering Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and activities and in developing strategy for the future. In particular, the Trustees consider how planned activities will contribute to the aims and objectives.

All our charitable activities focus on the provision of respite care in some form and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services

Carers Trust North Wales continued to receive the acknowledgement and support from the statutory sector: ~66% of referrals came from Social Services and ~29% from the Health sector with the balance coming from carers, their families and friends, and partners in the voluntary sector.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

In continuing to carry out its objectives, 33,999 hours of care were delivered to carers and their families in North Wales and Ceredigion through our traditional respite services, providing benefit to both carers and the people for whom they are caring.

Alongside the one to one traditional respite hours provided to carers in 2023-24 we also continued to offer information, advice and activities to carers and cared for living with dementia across North Wales. Via our six Dementia Centres across North Wales, we offer support to both individuals living with dementia and their unpaid carers and wider family members and friends.

We also facilitated children's groups and 1-1 sessions across Conwy, for those children with very complex needs. Feedback from the carers who use our services (groups and one to one) reports an improvement in their own health and wellbeing and a feeling of being supported in their caring role, thereby allowing them to continue caring for a longer time.

We continued to access funding and supported over 500 unpaid carers across North Wales in 2023-24. We did this in a variety of ways, including providing food parcels and laptops and school equipment to unpaid carers and their families.

Our health funding allows us to offer support to unpaid carers who have appointments to attend to their own health needs or who are experiencing stress or are just generally unwell. We delivered this service to 521 carers, with 4,031 hours throughout the financial year.

Achievements and Performance

Only a few years ago, the Charity was almost entirely dependent upon service level agreements with the six local authorities of North Wales and BCUHB. While funding from the local authorities continues, the nature of that provision has changed over time and now also includes funding on Spot, Brokerage and Voucher bases.

As noted in previous years, an increasing level of group work with children and adults is now provided with funding from the local authorities and BCUHB, Carers Trust, Families First, other charitable funding and fundraisers.

The work with children has been extended with the award of additional funding of £45,000, for three years from September 2022, by the Waterloo Foundation to support carers with children with complex needs in Denbighshire and Conwy.

Gwalia Care Service

This service has been developed over a number of years to improve the choice available to carers, to allow them to purchase additional care from the Charity and take advantage of the high quality care we provide. The service continues to be actively promoted and the number of Gwalia Care hours delivered in the year was 4,031.

Dementia Centres

Carers Trust North Wales Crossroads Care Services is now commissioned to manage six Dementia Centres pan North Wales in partnership between BCUHB, the six North Wales local authorities and the Welsh Government. This financial year over 900 individuals and their unpaid carers have been supported.

Well-being and Inclusion

We continue to utilise funding of £343,266 which was sourced from the Welsh Government (administered by Carers Trust Wales) to fund three Wellbeing & Inclusion Officers during the period from October 2022 to March 2025, and to provide small grants to unpaid carers.

Financial Review

The Charity's staff and trustees continue to implement strict financial controls, continually seeking new sources of income and working to realistic budgets.

The Statement of Financial Activities for 2023-24 shows a surplus of £3,778 on unrestricted funds during the year and an increase of £51,273 in restricted funds.

At the end of the year the total net assets of the Charity were £606,976 of which £174,810 represented unrestricted reserves and £432,166 restricted reserves (including £75,694 designated).

Principal Funding

The Charity continued to receive support from the statutory sector across North Wales and Ceredigion and while the majority of the funding during the period was received from the County Councils, BCUHB (pan North Wales) and the Welsh Government, significant additional support (in kind and/or pecuniary) was received from:

- Families First;
- Welsh Government via Carers Trust;
- Lloyds Bank Foundation;
- Waterloo Foundation;
- Other charitable organisations and trusts;
- Fundraising activities and donations from staff, Trustees, ex staff, carers, and the public.

Reserves Policy

The Charity needs to retain reserves to safeguard its service delivery commitments in the event of delays and uncertainty in the receipt of grants and other income. It must also ensure that it is in the position to meet the potential redundancy cost of its employees, many of whom are longstanding.

The Charity holds both unrestricted and restricted funds together with an element of each as designated funds:

- unrestricted funds are those available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the Charity;
- restricted funds are those subject to restrictions on their expenditure imposed by the donor or through terms of an appeal. These include funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if unrestricted, they may only be expended in the relevant geographical area;
- designated funds are both unrestricted and restricted funds (due to geographical restriction) earmarked by the Trustees for particular purposes.

Plans for Future Periods

The Trustees continue to support the staff with the implementation of the Charity's business plan which includes clearly stated strategic aims having regard to the Vision, Mission and Values of the Charity (included above).

The Charity continues to strengthen its position by developing existing relationships but also diversifying into new ones. Service development continues and the Charity's working practices will continue to be reviewed, improving flexibility of service as required by both carers and funders.

Looking forward, financial and practical support for the future will be provided by:

- continuation of local authority and BCUHB funding into 2024-25;
- continuation of Families First funding for work with families with disabled children in Conwy;
- extension of the above into Denbighshire with the support of funding from the Waterloo Foundation;
- further development of dementia centres and related activities across North Wales to provide information and practical support to people with a diagnosis of dementia and their carers; joint funding will continue from BCUHB (and Welsh Government) and the six North Wales local authorities;
- extension of the work of the now four Wellbeing and Inclusion Officers, funded by the Welsh Government, and the award of small grants to unpaid carers;
- the Amser Ni project which commenced in 2023-2024 funded by Carers Trust – this will support the Wellbeing & Inclusion Officers with funding for activities, groups and outings for unpaid carers, their families and the people they care for.

Funding applications continue to be prepared and submitted by the Management Team in order to maintain and develop services to carers and their families across North Wales.

Responsibilities of the Trustees

The Trustees 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.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

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.

Statement as to Disclosure of Information to Auditors

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.

Auditors

Salisbury & Company of St Asaph continued as the Charity's auditors during the year and have expressed their willingness to continue in that capacity.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

By order of the board

Alison Jones
Company Secretary

20 November 2024

Report of the Independent Auditors to the Members of
Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Opinion
We have audited the financial statements of Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information
The 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 Report of the Independent Auditors 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.

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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the charity's banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aled Roberts BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 14.12.2024

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2024

	Note	Unrestricted funds	Restricted funds	Total 2024	*Total 2023*
		£	£	£	£
Income from					
Donations and legacies	2	3,406	13,443	16,849	*14,662*
Charitable activities					
Carers' support	3	93,478	1,200,436	1,293,914	*1,062,336*
Investments	4	989	-	989	*953*
Total income		97,873	1,213,879	1,311,752	*1,077,951*
Expenditure					
Charitable activities					
Carers' support	5	94,095	1,162,606	1,256,701	*1,097,681*
Total expenditure		94,095	1,162,606	1,256,701	*1,097,681*
Net income/(expenditure)	7	3,778	51,273	55,051	*(19,730)*
Transfer between funds	13	-	-	-	-
Net movement in funds		3,778	51,273	55,051	*(19,730)*
Reconciliation of funds					
Funds at 1 April 2023		171,032	380,893	551,925	*571,655*
Funds at 31 March 2024		174,810	432,166	606,976	551,925

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Balance Sheet
as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		3,180		*4,852*
Current assets					
Debtors	11	47,430		*51,890*	
Investment (short term bonds)		256,772		*170,868*	
Cash at bank and in hand		422,109		*496,060*	
		726,311		*718,818*	
Creditors: amounts falling due in less than one year	12	(122,515)		*(171,745)*	
Net current assets			603,796		*547,073*
Net assets			606,976		*551,925*
Charity funds					
Unrestricted funds					
Undesignated		174,810		*171,032*	
Designated		-		-	
			174,810		*171,032*
Restricted funds					
Undesignated	13	356,472		*305,199*	
Designated	14	75,694		*75,694*	
			432,166		*380,893*
Total funds			606,976		*551,925*

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.

Approved by the Board of Trustees on 20 November 2024, and signed on their behalf by:

John Rees (Vice-Chair)

David Brydon (Treasurer)

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Cash Flows
for the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Cash flows from operating activities:				
Net cash provided by operating activities		11,953		*46,165*
Cash flows from investing activities:				
Purchase of tangible fixed assets	-		*(6,360)*	
Investment bond	(85,904)		*(868)*	
Net cash used in investment activities		(85,904)		*(7,228)*
Change in cash & cash equivalents in the reporting period		(73,951)		*38,937*
Cash & cash equivalents at the start of the reporting period		496,060		*457,123*
Cash & cash equivalents at the end of the reporting period		422,109		*496,060*
Reconciliation of net income to net cash flow from operating activities				
Net income for the reporting period		55,051		*(19,730)*
Adjustments for:				
Depreciation	1,672		*1,508*	
(Increase)/decrease in debtors	4,460		*(4,323)*	
Increase/(decrease) in creditors	(49,230)		*68,710*	
		(43,098)		*65,895*
Net cash provided by operating activities		11,953		*46,165*
Analysis of cash & cash equivalents				
Cash in hand		422,109		*496,060*
Total cash & cash equivalents		422,109		*496,060*

Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the period.

a Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective January 2019)', and the Financial Reporting Standard 102 (effective January 2019), and on the going concern basis. Assets and liabilities are initially recognised at historical cost transaction value unless otherwise stated in the relevant accounting policy.

The figures in the accounts are rounded to the nearest £ and the presentational currency is sterling.

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

b Fund accounting

- Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds and restricted funds (due to geographical restriction as referred to below) earmarked by the Board of Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Payments on account of legacies are recognised when entitlement is confirmed. Where there remains uncertainty regarding the total amount of an anticipated legacy this will not be recognised (but a calculated estimate may be disclosed where appropriate).
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the Board of Trustees has not been included.
- Investment income is included when receivable.
- Income from grants or contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to the consideration by its performance.

Notes to the Accounts
for the year ended 31 March 2024 (continued)

d Expenditure recognition

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered, and this is included as part of the expenditure to which it relates.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Staff costs and overhead expenses are allocated to the areas directly when identifiable; central office and other support costs borne centrally are allocated to the areas in proportion to the care hours provided to each area as this is in line with the central office staff time and other resources spent on those activities.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f Tangible fixed assets and depreciation

Tangible fixed assets (costing individually in excess of £1,000) are stated at cost less accumulated depreciation.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	*Annual rate*
Office equipment	25%

g Pensions

The charity contributes to defined contribution pension schemes on behalf of some employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

h Company status

The charity is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

i 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. As such, the trustees continue to adopt the going concern basis in preparing the financial statements.

Notes to the Accounts
for the year ended 31 March 2024 (continued)

	Anglesey	Conwy	Flintshire	Gwynedd	Denbighshire	Wrexham	Ceredigion	Dementia Services	Wellbeing & Inclusion / Amser	North Wales incl Gwalia	Total 2024	*Total 2023*
	£	£	£	£	£	£	£	£	£	£	£	£
2 Donations and legacies												
Donations and fundraising	1,390	1,249	439	-	721	311	1,393	7,940	-	3,406	16,849	*14,662*
2023	*1,671*	*2,879*	*595*	*254*	*650*	*350*	*2,203*	-	-	*6,060*	*14,662*	
3 Charitable activities												
Grants/Spot/Brokerage												
Ynys Môn County Council	65,683										65,683	*50,831*
Conwy County Borough Council		203,697						15,376			219,073	*162,166*
Flintshire County Council			41,358								41,358	*38,080*
Gwynedd County Council				-							-	-
Denbighshire County Council					39,316						39,316	*37,769*
Wrexham County Borough Council						7,245					7,245	*13,439*
Ceredigion County Council							87,650				87,650	*84,938*
BCUHB - Health	18,335	23,641	11,266	2,208	6,188	12,811				10,020	84,469	*81,943*
BCUHB - Dementia Centres								418,567			418,567	*397,564*
Welsh Government - Wellbeing & Inclusion									137,422		137,422	*76,864*
Welsh Government - Amser									94,673		94,673	-
Waterloo Foundation		15,000									15,000	*15,000*
Lloyds Bank Foundation - Young Adult Carers											-	-
Gwalia										83,458	83,458	*74,183*
North Wales Dementia Centre											-	*29,559*
Total	84,018	242,338	52,624	2,208	45,504	20,056	87,650	433,943	232,095	93,478	1,293,914	*1,062,336*
2023	*69,965*	*195,160*	*51,239*	*1,260*	*60,563*	*27,425*	*84,938*	*397,564*	*76,864*	*97,358*	*1,062,336*	
4 Investment income												
Bank and bond interest	-	-	-	-	-	-	-	-	-	989	989	*953*
2023	-	-	-	-	-	-	-	-	-	*953*	*953*	

Notes to the Accounts
for the year ended 31 March 2024 (continued)

5 Expenditure

	Staff costs	Project costs	Support costs/costs borne centrally	Total 2024	*2023*
	£	£	£	£	£
Charitable activities					
Anglesey	70,124	-	16,012	86,136	*81,822*
Conwy	175,258	5,868	51,075	232,201	*232,246*
Flintshire	48,372	-	9,872	58,244	*59,107*
Gwynedd	2,714	-	512	3,226	*1,820*
Denbighshire	34,992	-	7,679	42,671	*51,686*
Wrexham	16,951	-	3,859	20,810	*30,686*
Ceredigion	69,831	-	16,047	85,878	*88,199*
Dementia Centres	287,718	109,554	-	397,272	*336,237*
Wellbeing & Inclusion	85,909	70,586	-	156,495	*110,672*
Amser	50,984	28,689	-	79,673	-
North Wales - Gwalia	75,236	-	8,222	83,458	*74,183*
North Wales - HO	88,755	35,160	(113,278)	10,637	*31,023*
	1,006,844	249,857	-	1,256,701	*1,097,681*
2023	*834,020*	*263,661*	-	*1,097,681*	

6 Corporation tax

The charity is exempt from corporation tax on its charitable activities.

7 Net income/(expenditure)

This is stated after charging:	2024	*2023*
	£	£
Auditor's remuneration	4,200	*3,600*
Depreciation	1,672	*1,508*
Auditor's remuneration comprised:		
Audit	4,200	*3,600*
Accountancy	-	-

Notes to the Accounts
for the year ended 31 March 2024 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	867,536	707,680
Social security costs	60,722	56,994
Pension costs	12,807	10,099
Mileage costs	65,779	59,247
	1,006,844	834,020

The average number of employees during the period was as follows:

	2024 No.	2023 No.
Chief Executive Officer	1	1
Registered Care Manager/Development staff	2	2
Administrative staff	3	3
Carer support workers	37	37
Project workers	12	7
	55	50

The CEO and Registered Care Manager worked full-time hours while the finance and administration staff worked up to 35 hours per week. Project and carer support workers' hours varied.

No employees received emoluments exceeding £60,000 per annum.

9 Trustee remuneration and expenses, and related party transactions

Trustees received travel and subsistence expenses during the year of £nil (2023 - £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Notes to the Accounts
for the year ended 31 March 2024 (continued)

10 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1 April 2023	8,483
Additions	-
	8,483
Depreciation	
At 1 April 2023	3,631
Charge for year	1,672
	5,303
Net book value	
At 31 March 2024	3,180
At 31 March 2023	4,852

11 Debtors

	2024 £	2023 £
Trade debtors	45,070	46,768
Sundry debtors and prepayments	2,360	5,122
	47,430	51,890

12 Creditors: amounts falling due in less than one year

	2024 £	2023 £
Taxation and social security	15,079	12,775
Other creditors	82,526	135,991
Receipts in advance	14,098	19,679
Accruals	10,812	3,300
	122,515	171,745

Notes to the Accounts
for the year ended 31 March 2024 (continued)

13 Restricted funds - undesignated

	As at 1 April 2023	Incoming resources	Outgoing resources	Transfers	As at 31 March 2024
	£	£	£	£	£
Anglesey	58,635	85,408	(86,136)	-	57,907
Conwy	59,232	243,587	(232,201)	-	70,618
Flintshire	53,936	53,063	(58,244)	-	48,755
Gwynedd	5,550	2,208	(3,226)	-	4,532
Denbighshire	23,284	46,225	(42,671)	-	26,838
Wrexham	16,648	20,367	(20,810)	-	16,205
Ceredigion	1,703	89,043	(85,878)	-	4,868
Dementia Centres	63,327	441,883	(397,272)	-	107,938
Wellbeing & Inclusion	22,884	152,422	(156,495)	-	18,811
Amser	-	79,673	(79,673)	-	-
Total	305,199	1,213,879	(1,162,606)	-	356,472
2023	*327,773*	*967,196*	*(995,025)*	*5,255*	*305,199*

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

Following consideration of the restricted funds and their nature, and having decided to designate funds (note 14), the trustees consider it appropriate to designate part of these funds for future use.

Notes to the Accounts
for the year ended 31 March 2024 (continued)

14 Designated funds

	As at 1 April 2023	Designated in year: Redundancy	Legacy	Other	As at 31 March 2024
	£	£	£	£	£
Anglesey	32,694	-	-	-	32,694
Conwy	7,000	-	-	-	7,000
Flintshire	16,000	-	-	-	16,000
Gwynedd	(12,000)	-	-	-	(12,000)
Denbighshire	10,000	-	-	-	10,000
Wrexham	22,000	-	-	-	22,000
Total	75,694	-	-	-	75,694

The trustees wish to formally provide for potential future liabilities. The above funds are those designated by the trustees for future use and are calculated as follows:

Redundancy - although due to financial constraints it is not possible to provide for all areas and central staff in full, up to two-thirds of the potential liability as at 31 March 2024 is provided for.

Legacy (Anglesey only) - for additional care provision during future years.

Theodore Wood Trust - these funds are to be used to fund work in Anglesey.

Notes to the Accounts
for the year ended 31 March 2024 (continued)

15 Analysis of net assets between funds

Fund balances at 31 March 2024 are represented by:	Restricted funds	Unrestricted funds	Total
	£	£	£
Fixed assets	-	3,180	3,180
Current assets	432,166	294,145	726,311
Creditors: amounts falling due in less than one year	-	(122,515)	(122,515)
Total net assets	432,166	174,810	606,976
2023	*380,893*	*171,032*	*551,925*

16 Lease commitments

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

	2024	*2023*
	£	£
Expiry date:		
Within one year	38,158	*7,933*
Between one and two years	19,980	-
Between two and five years	2,452	*37,776*

17 Ultimate controlling party

The ultimate controlling party of the Charity is the Board of Trustees/Directors.

19 Summary of results by fund

	Anglesey £	Conwy £	Flintshire £	Gwynedd £	Denbighshire £	Wrexham £	Ceredigion £	Dementia Services £	Wellbeing & Inclusion / Amser £	Gwalia £	North Wales incl NWDC £	2024 Total £	*2023 Total £*
Income													
Grants/spot/brokerage & Gwalia	84,018	242,338	52,624	2,208	45,504	20,056	87,650	433,943	232,095	83,458	10,020	1,293,914	*1,062,336*
Covid support & grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations and fundraising	1,390	1,249	439	-	721	311	1,393	7,940	-	-	3,406	16,849	*14,662*
Bank interest	-	-	-	-	-	-	-	-	-	-	989	989	*953*
Total income	85,408	243,587	53,063	2,208	46,225	20,367	89,043	441,883	232,095	83,458	14,415	1,311,752	*1,077,951*
Expenditure													
Staff costs	70,124	175,258	48,372	2,714	34,992	16,951	69,831	287,718	136,893	75,236	88,755	1,006,844	*834,020*
Operating costs	-	5,868	-	-	-	-	-	109,554	99,275	-	35,160	249,857	*263,661*
Support costs/costs borne centrally	16,012	51,075	9,872	512	7,679	3,859	16,047	-	-	8,222	(113,278)	-	-
Total expenditure	86,136	232,201	58,244	3,226	42,671	20,810	85,878	397,272	236,168	83,458	10,637	1,256,701	*1,097,681*
Net income/(expenditure)	(728)	11,386	(5,181)	(1,018)	3,554	(443)	3,165	44,611	(4,073)	-	3,778	55,051	*(19,730)*
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Funds at 1 April 2023	91,329	66,232	69,936	(6,450)	33,284	38,648	1,703	63,327	22,884	-	171,032	551,925	*571,655*
Total funds at 31 March 2024	90,601	77,618	64,755	(7,468)	36,838	38,205	4,868	107,938	18,811	-	174,810	606,976	*551,925*
Designated funds at 31 March 2024	32,694	7,000	16,000	(12,000)	10,000	22,000	-	-	-	-	-	75,694	*75,694*
Restricted funds at 31 March 2024	57,907	70,618	48,755	4,532	26,838	16,205	4,868	107,938	18,811	-	-	356,472	*305,199*
Unrestricted funds at 31 March 2024	-	-	-	-	-	-	-	-	-	-	174,810	174,810	*171,032*

Accounts

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU -
GWASANAETHAU GOFAL CROESFFYRDD

CARERS TRUST NORTH WALES -
CROSSROADS CARE SERVICES

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

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REGISTERED COMPANY NUMBER - 6205600

REGISTERED CHARITY NUMBER - 1119142

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES
(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

The Directors of Carers Trust North Wales ('the Charity'), who are also Trustees for the purposes of charity law (hereinafter referred to as 'the Trustees'), present their report and audited financial statements for the year ended 31 March 2023.

Reference and Administrative Information

Charity name	Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services
Charity registration number	1119142
Company registration number	06205600
CSSIW registration number	WO30001450
Registered office and operational address	Office Suite 39 & 40, Quinton Hazell Enterprise Parc, Glan-y-Wern Road, Colwyn Bay, Conwy, LL28 5BS

Trustees

The Trustees of the Charity who served during the year ended 31 March 2023 and subsequently were as follows:

Rita Jones	Chair
John Rees	Vice-Chair
David Brydon	Treasurer
Michael Boyle	
Andy Burgen	
Shaun Hughes	Resigned 2 December 2022
Pearl Roberts	
Maria Skudlarz	
Bethan Trenchard	

Management Team

Alison Jones	Chief Executive Officer (CEO) / Company Secretary
Karen Allen	Care Manager - Registered Care Manager

Auditors

Salisbury & Company Business Solutions Limited
Statutory Auditors & Chartered Accountants
Irish Square, St Asaph, Denbighshire, LL17 0RN

Bankers

National Westminster Bank plc, 5 Queen Street, Rhyl, LL18 1RS

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

Structure, Governance and Management

Governing Document
The organisation is a charitable company limited by guarantee, incorporated on 5 April 2007 and registered as a charity on 10 May 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, members are required to contribute an amount not exceeding £5.

As a charity, the company is potentially exempt from tax on its charitable activities under the provisions of the ICTA 1988 applying to charities.

Recruitment and Appointment of Trustees
Individuals with an interest in the work of the Charity are approached to offer themselves for election as Trustees with a view to maintaining a broad mix of skills and experience. Potential trustees are invited to an interview and to attend meetings of the Charity before an appointment is made.

Trustee Induction and Training
All Trustees are provided with a Trustee Pack containing the relevant Charity Commission documentation, the organisation's Business Plan and Risk Register and other information to ensure awareness of their roles and responsibilities. They also attend occasional training sessions arranged by the Charity relating to aspects of their role, and are encouraged to attend courses and meetings organised by the national organisation.

A folder is maintained for each Trustee which includes details of their professional background, DBS/POVA checks, signed regulatory documents and training certificates.

Organisational Structure
There are up to twelve Trustees who are responsible for the strategic direction of the Charity. The full Board meets bi-monthly with two subcommittees meeting in the intervening months. All Trustees are members of at least one of the two subcommittees – Finance and General Purposes (FGP), Care Provision and Strategic and Service Development (CPASS).

Day to day management and administration is delegated to the Chief Executive Officer and Management Team who meet and consult regularly with the Trustees and attend Trustees' meetings.

Related Parties
The Charity is affiliated to the Carers Trust (Charity Registration Number 1145181), a UK charity. Carers Trust provides Policies and Procedures which the Charity is required to adopt, offers support, guidance and training, arranges suitable insurance for the Charity and encourages communication and dissemination of good practice among network partners.

Risk Management
The major risks to which the Charity is exposed are reviewed by the Trustees and a risk register maintained; where appropriate, systems and procedures are established to mitigate the risks in accordance with the Charity's Risk Management Strategy. Relevant sections of the risk register are reviewed at the sub-committee meetings with any issues raised being acted upon as necessary and referred to the full Board meeting. In addition, the register is reviewed in full on an annual basis.

The Policies and Procedures provided by Carers Trust (as referred to above) are followed by the Charity. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, clients and their families.

Objectives and Activities

The objectives and principal activities of the Charity to benefit the public are encompassed within its Vision, Mission and Values as set out below. The trustees, staff and volunteers are guided by these statements and the services provided by the organisation will always adhere to them.

VISION

Carers Trust North Wales Crossroads Care Services wants every carer in North Wales to be recognised, supported and offered services to help them maintain their own health and wellbeing.

MISSION

Carers Trust North Wales Crossroads Care Services:

- provides services within the diverse region of North Wales that respond to the needs of carers and the people they support, offering them peace of mind and understanding.
- works with carers and other stakeholders to influence service innovation and growth.

VALUES

Carers Trust North Wales Crossroads Care Services places carers and the people they support at the heart of everything we do.

- Trust – we understand that our services only respond to carers' needs when they trust us to care for the person they support.
- Involvement – carers and the people they support drive Carers Trust North Wales Crossroads Care Services service design and development.
- Quality – by employing motivated, trained, qualified and committed staff, we ensure that our services are high quality, flexible, responsive and continually improving.
- Family friendly – we recognise that our service impacts on families and friends – not just the carer and the person they support – and so we design our services with that in mind.
- Availability and accessibility – we work to make our services available and accessible to as many carers and people they support as possible.
- Dignity and respect – we always treat carers and the people they support with dignity and respect.
- Working for change – we work proactively with government and policy makers at national and local level to influence legislation and practice.
- Partnership working – we actively explore opportunities for establishing joint projects and relationships with other organisations that will improve services for carers and the people they support.
- Learning – we learn from the good practice of others in order to improve our services for carers and the people they support and we encourage others to learn from us.
- Language – we respect the diversity of culture and language within North Wales and ensure the delivery of a fully bilingual (Welsh/English) service as required.

Ensuring our Work Delivers our Aims

The Charity is registered with the CIW (Care Inspectorate Wales) as a domiciliary care agency for both adults and children. It employs paid support workers to provide respite for carers. The work of the support workers is monitored regularly and their effectiveness and skills are assessed by their managers.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

Focus of our Work

The objectives referred to above are achieved by the use of the following strategies:

- employing paid support workers to provide assistance, either in the home or in the community, to alleviate the stresses experienced by carers;
- working with other charitable organisations, local authorities and the Betsi Cadwaladr University Health Board (BCUHB), the Charity supplements and complements existing statutory services;
- providing high standards of reliable service from trained staff;
- ensuring that contact with the Welsh-speaking public and carers is made in the language of their choice, following adoption by the Charity of the Carers Trust Wales Revised Welsh Language Scheme;
- seeking new and diverse sources of funding in order to improve the financial strength and sustainability of the Charity.

Training

All staff receive training and are qualified to a level commensurate with their roles. All CSWs participate in an ongoing training programme which includes the main aspects of care, health and safety, moving and handling, personal care, first aid, safeguarding. All staff are registered with Social Care Wales, mandatory for care staff working in Wales. The Charity has a target of 100% qualification for CSWs to at least Level 2 QCF Standard in Care - currently 94% have attained this level with 31% also having attained Level 3.

Our Financial Administrator is new in post this financial year. Our General Administrator has completed her apprenticeship and also holds a Level 2 award in Customer Care.

The CEO and Care Manager hold relevant Care/Management qualifications. The CEO has undertaken both generic and specialist Train the Trainer courses and is able to deliver health and safety, POVA, food hygiene, infection control, fire safety and manual handling training internally to staff. Both are registered with Social Care Wales as per current requirements across Wales.

Delivering Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and activities and in developing strategy for the future. In particular, the Trustees consider how planned activities will contribute to the aims and objectives.

All our charitable activities focus on the provision of respite care in some form and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services

Carers Trust North Wales continued to receive the acknowledgement and support from the statutory sector: ~59% of referrals came from Social Services and ~27% from the Health sector with the balance coming from carers, their families and friends, and partners in the voluntary sector.

In continuing to carry out its objectives, 31,024 hours of care were delivered to carers and their families in North Wales and Ceredigion through our traditional respite services, providing benefit to both carers and the people for whom they are caring.

Alongside the one to one traditional respite hours provided to carers in 2022-2023 we also continued to offer information, advice and activities to carers and cared for living with dementia across North Wales. This is a different service to the previous Dementia Service and involves the setting up and managing of six Dementia Centres across North Wales in order to offer support to both individuals living with dementia and their unpaid carers and wider family members and friends.

We also facilitated children's groups and 1-1 sessions across Conwy, for those children with very complex needs. Feedback from the carers who use our services (groups and one to one) all reports an improvement in their own health and wellbeing and a feeling of being supported in their caring role, thereby allowing them to continue caring for a longer time.

We continued to access funding and supported over 350 unpaid carers across North Wales in 2022-2023. We did this in a variety of ways, including providing food parcels and laptops and school equipment to unpaid carers and their families.

Our health funding allows us to offer support to unpaid carers who have appointments to attend to their own health needs or who are experiencing stress or are just generally unwell. We delivered this service to 587 carers, with 4,832 hours throughout the financial year.

Achievements and Performance

Only a few years ago, the Charity was almost entirely dependent upon service level agreements with the six local authorities of North Wales and BCUHB. While funding from the local authorities continues, the nature of that provision has changed over time and now also includes funding on Spot, Brokerage and Voucher bases.

As noted in previous years, an increasing level of group work with children and adults is now provided with funding from the local authorities and BCUHB, Carers Trust, Families First, other charitable funding and fundraisers.

The work with children has been extended with the award of additional funding of £45,000, for three years from September 2022, by the Waterloo Foundation to support carers with children with complex needs in Denbighshire and Conwy.

Gwalia Care Service

This service has been developed over a number of years to improve the choice available to carers, to allow them to purchase additional care from the Charity and take advantage of the high quality care we provide. The service continues to be actively promoted and the number of Gwalia Care hours delivered in the year was 4,071 hours.

Dementia Centres

Following CTNW's successful pilot of the North Wales Dementia Centre in the previous financial year, Carers Trust is now commissioned by a partnership between BCUHB, the six North Wales local authorities and Welsh Assembly Government to set up and manage six Dementia Centres across the region – one in each county. In this financial year four locations were identified for centres to be set up, staffed and fitted out and over 700 individuals living with Dementia and their families in North Wales have been supported.

Initially funding of £399,201 was awarded for staffing and related costs only for the two years from April 2022. Subsequently however a further £134,000 was awarded for premises costs (rents, fittings and equipment) for the first year.

In addition to the above, BCUHB awarded a further £59,716 for the provision of Taith Ni groups during the year.

Well-being and Inclusion
New funding of £343,266 was sourced from the Welsh Government (administered by Carers Trust Wales) to fund three Wellbeing & Inclusion Officers (from the last quarter of the year) during the period from October 2022 to March 2025, and to provide small grants to unpaid carers.

Grants of £50,800 (mainly for white goods and IT equipment) were awarded to carers from this fund with a further £14,300 awarded from remaining Welsh Government Covid funding.

Financial Review
The Charity's staff and trustees continue to implement strict financial controls, continually seeking new sources of income and working to realistic budgets.

The Statement of Financial Activities for 2022-23 shows a surplus of £8,099 on unrestricted funds during the year and a reduction of £27,829 in restricted funds across North Wales.

At the end of the year the total net assets of the Charity were £551,925 of which £171,032 represented unrestricted reserves and £380,893 restricted reserves (including £80,949 designated).

Principal Funding
The Charity continued to receive support from the statutory sector across North Wales and Ceredigion and while the majority of the funding during the period was received from the County Councils, BCUHB (pan North Wales) and the Welsh Government, significant additional support (in kind and/or pecuniary) was received from:

- Families First;
- Carers Trust;
- Lloyds Bank Foundation;
- Waterloo Foundation;
- Other charitable organisations and trusts;
- Fundraising activities and donations from staff, Trustees, ex staff, carers, and the public.

Reserves Policy
The Charity needs to retain reserves to safeguard its service delivery commitments in the event of delays and uncertainty in the receipt of grants and other income. It must also ensure that it is in the position to meet the potential redundancy cost of its employees, many of whom are longstanding.

The Charity holds both unrestricted and restricted funds together with an element of each as designated funds:

- unrestricted funds are those available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the Charity;
- restricted funds are those subject to restrictions on their expenditure imposed by the donor or through terms of an appeal. These include funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if unrestricted, they may only be expended in the relevant geographical area;
- designated funds are both unrestricted and restricted funds (due to geographical restriction) earmarked by the Trustees for particular purposes.

Plans for Future Periods

The Trustees continue to support the staff with the implementation of the Charity's business plan which includes clearly stated strategic aims having regard to the Vision, Mission and Values of the Charity (included above).

The Charity continues to strengthen its position by developing existing relationships but also diversifying into new ones. Service development continues and the Charity's working practices will continue to be reviewed, improving flexibility of service as required by both carers and funders.

Looking forward, financial and practical support for the future will be provided by:

- continuation of local authority and BCUHB funding into 2023-2024;
- continuation of Families First funding for work with families with disabled children in Conwy;
- extension of the above into Denbighshire with the support of funding from the Waterloo Foundation;
- further development and establishment of dementia centres and related activities across North Wales to provide information and practical support to people with a diagnosis of dementia and their carers; joint funding will continue from BCUHB (and Welsh Government) and the six North Wales local authorities;
- extension of the work of the now four Wellbeing and Inclusion Officers, funded by the Welsh Government, and the award of small grants to unpaid carers;
- the Amser Ni project which has commenced in 2023-2024 funded by Carers Trust – this will support the Wellbeing & Inclusion Officers with funding for activities, groups and outings for unpaid carers, their families and the people they care for.

Funding applications continue to be prepared and submitted by the Management Team in order to maintain and develop services to carers and their families across North Wales.

Responsibilities of the Trustees

The Trustees 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.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

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.

Statement as to Disclosure of Information to Auditors

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.

Auditors

Salisbury & Company of St Asaph continued as the Charity's auditors during the year and have expressed their willingness to continue in that capacity.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

By order of the board

Alison Jones
Company Secretary

1 November 2023

Report of the Independent Auditors to the Members of
Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Opinion
We have audited the financial statements of Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information
The 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 Report of the Independent Auditors 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.

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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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

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

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the company's banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's knowledge of the industry in which the client operates and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A.O. Rob

Aled Roberts BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 8-11-23

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2023

	Note	Unrestricted funds	Restricted funds	Total 2023	*Total 2022*
		£	£	£	£
Income from					
Donations and legacies	2	6,060	8,602	14,662	*7,946*
Charitable activities					
Carers' support	3	103,742	958,594	1,062,336	*1,014,103*
Investments	4	953	-	953	*898*
Total income		110,755	967,196	1,077,951	*1,022,947*
Expenditure					
Charitable activities					
Carers' support	5	102,656	995,025	1,097,681	*963,778*
Total expenditure		102,656	995,025	1,097,681	*963,778*
Net income/(expenditure)	7	8,099	(27,829)	(19,730)	*59,169*
Transfer between funds	13	-	-	-	-
Net movement in funds		8,099	(27,829)	(19,730)	*59,169*
Reconciliation of funds					
Funds at 1 April 2022		162,933	408,722	571,655	*512,486*
Funds at 31 March 2023		171,032	380,893	551,925	571,655

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Balance Sheet
as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		4,852		-
Current assets					
Debtors	11	51,890		47,567	
Investment (short term bonds)		170,868		170,000	
Cash at bank and in hand		496,060		457,123	
		718,818		674,690	
Creditors: amounts falling due in less than one year	12	(171,745)		(103,035)	
Net current assets			547,073		571,655
Net assets			551,925		571,655
Charity funds					
Unrestricted funds					
Undesignated		171,032		162,933	
Designated		-		-	
			171,032		162,933
Restricted funds					
Undesignated	13	305,199		327,773	
Designated	14	75,694		80,949	
			380,893		408,722
Total funds			551,925		571,655

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.

Approved by the Board of Trustees on 1 November 2023, and signed on their behalf by:

John Rees (Vice-Chair)

David Brydon (Treasurer)

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Cash Flows
for the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Cash flows from operating activities:				
Net cash provided by operating activities		46,165		*46,280*
Cash flows from investing activities:				
Purchase of tangible fixed assets	(6,360)		-	
Investment bond	(868)		*(6,229)*	
Net cash used in investment activities		(7,228)		*(6,229)*
Change in cash & cash equivalents in the reporting period		38,937		*40,051*
Cash & cash equivalents at the start of the reporting period		457,123		*417,072*
Cash & cash equivalents at the end of the reporting period		496,060		*457,123*
Reconciliation of net income to net cash flow from operating activities				
Net income for the reporting period		(19,730)		*59,169*
Adjustments for:				
Depreciation	1,508		-	
(Increase)/decrease in debtors	(4,323)		*(9,911)*	
Increase/(decrease) in creditors	68,710		*(2,978)*	
		65,895		- *12,889*
Net cash provided by operating activities		46,165		*46,280*
Analysis of cash & cash equivalents				
Cash in hand		496,060		*457,123*
Total cash & cash equivalents		496,060		*457,123*

Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the period.

a Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective January 2019)', and the Financial Reporting Standard 102 (effective January 2019), and on the going concern basis. Assets and liabilities are initially recognised at historical cost transaction value unless otherwise stated in the relevant accounting policy.

The figures in the accounts are rounded to the nearest £ and the presentational currency is sterling.

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

b Fund accounting

- Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds and restricted funds (due to geographical restriction as referred to below) earmarked by the Board of Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Payments on account of legacies are recognised when entitlement is confirmed. Where there remains uncertainty regarding the total amount of an anticipated legacy this will not be recognised (but a calculated estimate may be disclosed where appropriate).
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the Board of Trustees has not been included.
- Investment income is included when receivable.
- Income from grants or contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to the consideration by its performance.

d Expenditure recognition

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered, and this is included as part of the expenditure to which it relates.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Staff costs and overhead expenses are allocated to the areas directly when identifiable; central office and other support costs borne centrally are allocated to the areas in proportion to the care hours provided to each area as this is in line with the central office staff time and other resources spent on those activities.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f Tangible fixed assets and depreciation

Tangible fixed assets (costing individually in excess of £1,000) are stated at cost less accumulated depreciation.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	*Annual rate*
Office equipment	25%

g Pensions

The charity contributes to defined contribution pension schemes on behalf of some employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

h Company status

The charity is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

i 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. As such, the trustees continue to adopt the going concern basis in preparing the financial statements.

Notes to the Accounts
for the year ended 31 March 2023 (continued)

	Anglesey	Conwy	Flintshire	Gwynedd	Denbighshire	Wrexham	Ceredigion	Dementia Services	Wellbeing & Inclusion	North Wales incl Gwalia & NWDC	Total 2023	*Total 2022*
	£	£	£	£	£	£	£	£	£	£	£	£
2 Donations and legacies												
Donations and fundraising	1,671	2,879	595	254	650	350	2,203	-	-	6,060	14,662	*7,946*
2022	*682*	*646*	*713*	*-*	*2,096*	*-*	*1,298*	*1,873*	*-*	*638*	*7,946*	
3 Charitable activities												
Grants/Spot/Brokerage												
Ynys Môn County Council	50,831										50,831	*30,046*
Conwy County Borough Council		162,166									162,166	*175,375*
Flintshire County Council			38,080								38,080	*46,846*
Gwynedd County Council				-							-	*949*
Denbighshire County Council					37,769						37,769	*39,587*
Wrexham County Borough Council						13,439					13,439	*15,460*
Ceredigion County Council							84,938				84,938	*81,526*
BCUHB - Health	19,134	32,994	13,159	1,260	7,794	13,986				(6,384)	81,943	*81,600*
BCUHB - Dementia Centres								397,564			397,564	-
Welsh Government - Wellbeing & Inclusion									76,864		76,864	-
Waterloo Foundation					15,000						15,000	-
Lloyds Bank Foundation - Young Adult Carers											-	*24,943*
Carers Trust											-	*1,000*
BCUHB - Dementia Project											-	*213,361*
Gwalia										74,183	74,183	*80,703*
North Wales Dementia Centre										29,559	29,559	*40,935*
Covid support												
HMRC - Coronavirus Job Retention Scheme											-	*10,512*
Welsh Government - Covid Bonuses (note 8)											-	*37,331*
Grants - provision of food/white goods/ipads											-	*133,929*
Total	69,965	195,160	51,239	1,260	60,563	27,425	84,938	397,564	76,864	97,358	1,062,336	*1,014,103*
2022	*65,477*	*211,674*	*65,732*	*4,209*	*57,351*	*33,712*	*86,378*	*218,743*	*133,929*	*136,898*	*1,014,103*	
4 Investment income												
Bank and bond interest	-	-	-	-	-	-	-	-	-	953	953	*898*
2022	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*898*	*898*	

Notes to the Accounts
for the year ended 31 March 2023 (continued)

5 Expenditure

	Staff costs	Project costs	Support costs/costs borne centrally	Total 2023	*2022*
	£	£	£	£	£
Charitable activities					
Anglesey	64,036	-	17,786	81,822	*41,620*
Conwy	172,045	7,207	52,994	232,246	*167,739*
Flintshire	46,235	-	12,872	59,107	*65,937*
Gwynedd	1,483	-	337	1,820	*4,552*
Denbighshire	39,618	-	12,068	51,686	*58,318*
Wrexham	23,484	-	7,202	30,686	*32,937*
Ceredigion	67,523	-	20,676	88,199	*77,478*
Dementia Centres	207,485	128,752	-	336,237	-
Wellbeing & Inclusion	18,782	91,890	-	110,672	-
Dementia Services	-	-	-	-	*265,239*
Covid Support	-	-	-	-	*148,986*
North Wales - Gwalia	73,473	-	710	74,183	*80,703*
North Wales - HO	119,856	35,812	(124,645)	31,023	*20,269*
	834,020	263,661	-	1,097,681	*963,778*
2022	*747,963*	*215,815*	-	*963,778*	

6 Corporation tax

The charity is exempt from corporation tax on its charitable activities.

7 Net income/(expenditure)

This is stated after charging:	2023	*2022*
	£	£
Auditor's remuneration	3,600	*3,300*
Depreciation	1,508	-
Auditor's remuneration comprised:		
Audit	3,600	*3,300*
Accountancy	-	-

8 Staff costs

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and salaries	707,680	642,678
Social security costs	56,994	36,928
Pension costs	10,099	8,425
Mileage costs	59,247	59,932
	834,020	747,963

NOTE:
During the year the Welsh Government awarded bonuses of £1,498 each to relevant staff in reconnection of their work during the pandemic. With employer's NI and pension contributions this totalled £75,070. These receipts have been deducted from the payroll costs.

The average number of employees during the period was as follows:

	2023	2022
	No.	No.
Chief Executive Officer	1	1
Registered Care Manager/Development staff	2	2
Administrative staff	3	3
Carer support workers	37	35
Project workers	7	7
	50	48

The CEO and Registered Care Manager worked full-time hours while the finance and administration staff worked up to 35 hours per week. Project and carer support workers' hours varied.

No employees received emoluments exceeding £60,000 per annum.

9 Trustee remuneration and expenses, and related party transactions

Trustees received travel and subsistence expenses during the year of £nil (2022 - £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Notes to the Accounts
for the year ended 31 March 2023 (continued)

10 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1 April 2022	7,756
Additions	6,360
Write-offs	(5,633)
	8,483
Depreciation	
At 1 April 2022	7,756
Charge for year	1,508
On write-offs	(5,633)
	3,631
Net book value	
At 31.March 2023	4,852
At 31 March 2022	-

11 Debtors

	2023	*2022*
	£	£
Trade debtors	46,768	*44,305*
Sundry debtors and prepayments	5,122	*3,262*
	51,890	*47,567*

12 Creditors: amounts falling due in less than one year

	2023	*2022*
	£	£
Taxation and social security	12,775	*9,491*
Other creditors	135,991	*60,194*
Receipts in advance	19,679	*30,050*
Accruals	3,300	*3,300*
	171,745	*103,035*

Notes to the Accounts
for the year ended 31 March 2023 (continued)

13 Restricted funds - undesignated

	As at 1 April 2022	Incoming resources	Outgoing resources	Transfers	As at 31 March 2023
	£	£	£	£	£
Anglesey	72,566	71,636	(81,822)	(3,745)	58,635
Conwy	84,439	198,039	(232,246)	9,000	59,232
Flintshire	61,209	51,834	(59,107)	-	53,936
Gwynedd	5,856	1,514	(1,820)	-	5,550
Denbighshire	13,757	61,213	(51,686)	-	23,284
Wrexham	19,559	27,775	(30,686)	-	16,648
Ceredigion	2,761	87,141	(88,199)	-	1,703
Dementia Centres	2,000	397,564	(336,237)	-	63,327
Wellbeing & Inclusion/WG Grants	56,692	76,864	(110,672)	-	22,884
BCUHB - Health	8,934	(6,384)	(2,550)	-	-
Total	327,773	967,196	(995,025)	5,255	305,199
2022	*368,538*	*893,447*	*(862,806)*	*(71,406)*	*327,773*

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

Following consideration of the restricted funds and their nature, and having decided to designate funds (note 14), the trustees consider it appropriate to designate part of these funds for future use.

Notes to the Accounts
for the year ended 31 March 2023 (continued)

14 Designated funds

	As at 1 April 2022	Designated in year			As at 31 March 2023
		Redundancy	Legacy	Other	
	£	£	£	£	£
Anglesey	37,949	-	(5,255)	-	32,694
Conwy	7,000	-	-	-	7,000
Flintshire	16,000	-	-	-	16,000
Gwynedd	(12,000)	-	-	-	(12,000)
Denbighshire	10,000	-	-	-	10,000
Wrexham	22,000	-	-	-	22,000
Total	80,949	-	(5,255)	-	75,694

The trustees wish to formally provide for potential future liabilities. The above funds are those designated by the trustees for future use and are calculated as follows:

Redundancy - although due to financial constraints it is not possible to provide for all areas and central staff in full, up to two-thirds of the potential liability as at 31 March 2023 is provided for.

Legacy (Anglesey only) - for additional care provision during future years.

Theodore Wood Trust - these funds are to be used to fund work in Anglesey.

Notes to the Accounts
for the year ended 31 March 2023 (continued)

15 Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:	Restricted funds	Unrestricted funds	Total
	£	£	£
Fixed assets	-	-	4,852
Current assets	380,893	337,925	718,818
Creditors: amounts falling due in less than one year	-	(171,745)	(171,745)
Total net assets	380,893	166,180	551,925
2022	*408,722*	*162,933*	*571,655*

16 Lease commitments

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

	2023	*2022*
	£	£
Expiry date:		
Within one year	7,933	-
Between two and five years	37,776	*37,776*

17 Ultimate controlling party

The ultimate controlling party of the Charity is the Board of Trustees/Directors.

Notes to the Accounts
for the year ended 31 March 2023 (continued)

19 Summary of results by fund

	Anglesey £	Conwy £	Flintshire £	Gwynedd £	Denbighshire £	Wrexham £	Ceredigion £	Dementia Services £	Wellbeing & Inclusion / WG grants £	Gwalia £	North Wales incl NWDC £	2023 Total £	*2022 Total £*
Income													
Grants/spot/brokerage & Gwalia	69,965	195,160	51,239	1,260	60,563	27,425	84,938	397,564	76,864	74,183	23,175	1,062,336	*832,331*
Covid support & grants	-	-	-	-	-	-	-	-	-	-	-	-	*181,772*
Donations and fundraising	1,671	2,879	595	254	650	350	2,203	-	-	-	6,060	14,662	*7,946*
Bank interest	-	-	-	-	-	-	-	-	-	-	953	953	*898*
Total income	71,636	198,039	51,834	1,514	61,213	27,775	87,141	397,564	76,864	74,183	30,188	1,077,951	*1,022,947*
Expenditure													
Staff costs	64,036	172,045	46,235	1,483	39,618	23,484	67,523	207,485	18,782	73,473	119,856	834,020	*747,963*
Operating costs	-	7,207	-	-	-	-	-	128,752	91,890		35,812	263,661	*113,915*
Covid support	-	-	-	-	-	-	-	-	-	-	-	-	*101,900*
Support costs/costs borne centrally	17,786	52,994	12,872	337	12,068	7,202	20,676	-	-	710	(124,645)	-	-
Total expenditure	81,822	232,246	59,107	1,820	51,686	30,686	88,199	336,237	110,672	74,183	31,023	1,097,681	*963,778*
Net income/(expenditure)	(10,186)	(34,207)	(7,273)	(306)	9,527	(2,911)	(1,058)	61,327	(33,808)	-	(835)	(19,730)	*59,169*
Transfers	(9,000)	9,000	-	-	-	-	-		-	-	-	-	-
Funds at 1 April 2022	110,515	91,439	77,209	(6,144)	23,757	41,559	2,761	2,000	56,692	-	171,867	571,655	*512,486*
Total funds at 31 March 2023	91,329	66,232	69,936	(6,450)	33,284	38,648	1,703	63,327	22,884	-	171,032	551,925	*571,655*
Designated funds at 31 March 2023	32,694	7,000	16,000	(12,000)	10,000	22,000	-	-	-	-	-	75,694	*80,949*
Restricted funds at 31 March 2023	58,635	59,232	53,936	5,550	23,284	16,648	1,703	63,327	22,884	-	-	305,199	*327,773*
Unrestricted funds at 31 March 2023	-	-	-	-	-	-	-	-	-	-	171,032	171,032	*162,933*

Accounts

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD

CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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REGISTERED COMPANY NUMBER - 6205600

REGISTERED CHARITY NUMBER - 1119142

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD
CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES
(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022

The Directors of Carers Trust North Wales ('the Charity'), who are also Trustees for the purposes of charity law (hereinafter referred to as 'the Trustees'), present their report and audited financial statements for the year ended 31 March 2022.

Reference and Administrative Information

Charity name	Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services
Charity registration number	1119142
Company registration number	06205600
CSSIW registration number	WO30001450
Registered office and operational address	Office Suite 39 & 40, Quinton Hazell Enterprise Parc, Glan-y-Wern Road, Colwyn Bay, Conwy, LL28 5BS

Trustees
The Trustees of the Charity who served during the year ended 31 March 2022 and subsequently were as follows:

Rita Jones	Chair
John Rees	Vice-Chair
David Brydon	Treasurer
Michael Boyle	
Andy Burgen	Appointed 17 November 2021
Shaun Hughes	
Pearl Roberts	
Maria Skudlarz	
Bethan Trenchard	
Ann Perkins	Retired 17 November 2021

Management Team

Alison Jones	Chief Executive Officer (CEO) / Company Secretary
Karen Allen	Care Manager - Registered Care Manager

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors & Chartered Accountants
Irish Square, St Asaph, Denbighshire, LL17 0RN

Bankers
National Westminster Bank plc, 5 Queen Street, Rhyl, LL18 1RS

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 5 April 2007 and registered as a charity on 10 May 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, members are required to contribute an amount not exceeding £5.

As a charity, the company is potentially exempt from tax on its charitable activities under the provisions of the ICTA 1988 applying to charities.

Recruitment and Appointment of Trustees

Individuals with an interest in the work of the Charity are approached to offer themselves for election as Trustees with a view to maintaining a broad mix of skills and experience. Potential trustees are invited to an interview and to attend meetings of the Charity before an appointment is made.

Trustee Induction and Training

All Trustees are provided with a Trustee Pack containing the relevant Charity Commission documentation, the organisation's Business Plan and Risk Register and other information to ensure awareness of their roles and responsibilities. They also attend occasional training sessions arranged by the Charity relating to aspects of their role, and are encouraged to attend courses and meetings organised by the national organisation.

A folder is maintained for each Trustee which includes details of their professional background, DBS/POVA checks, signed regulatory documents and training certificates.

Organisational Structure

There are up to twelve Trustees who are responsible for the strategic direction of the Charity. The full Board meets quarterly with two subcommittees meeting in the intervening months. All Trustees are members of at least one of the two subcommittees – Finance and General Purposes (FGP), Care Provision and Strategic and Service Development (CPASS).

Day to day management and administration is delegated to the Chief Executive Officer and Management Team who meet and consult regularly with the Trustees and attend Trustees' meetings.

Related Parties

The Charity is affiliated to the Carers Trust (Charity Registration Number 1145181), a UK charity. Carers Trust provides Policies and Procedures which the Charity is required to adopt, offers support, guidance and training, arranges suitable insurance for the Charity and encourages communication and dissemination of good practice among network partners.

Risk Management

The major risks to which the Charity is exposed are reviewed by the Trustees and a risk register maintained; where appropriate, systems and procedures are established to mitigate the risks in accordance with the Charity's Risk Management Strategy. Relevant sections of the risk register are reviewed at the sub-committee meetings with any issues raised being acted upon as necessary and referred to the full Board meeting. In addition, the register is reviewed in full on an annual basis.

The Policies and Procedures provided by Carers Trust (as referred to above) are followed by the Charity. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, clients and their families.

Objectives and Activities

The objectives and principal activities of the Charity to benefit the public are encompassed within its Vision, Mission and Values as set out below. The trustees, staff and volunteers are guided by these statements and the services provided by the organisation will always adhere to them.

VISION

Carers Trust North Wales Crossroads Care Services wants every carer in North Wales to be recognised, supported and offered services to help them maintain their own health and wellbeing.

MISSION

Carers Trust North Wales Crossroads Care Services:

- provides services within the diverse region of North Wales that respond to the needs of carers and the people they support, offering them peace of mind and understanding.
- works with carers and other stakeholders to influence service innovation and growth.

VALUES

Carers Trust North Wales Crossroads Care Services places carers and the people they support at the heart of everything we do.

- Trust – we understand that our services only respond to carers' needs when they trust us to care for the person they support.
- Involvement – carers and the people they support drive Carers Trust North Wales Crossroads Care Services service design and development.
- Quality – by employing motivated, trained, qualified and committed staff, we ensure that our services are high quality, flexible, responsive and continually improving.
- Family friendly – we recognise that our service impacts on families and friends – not just the carer and the person they support – and so we design our services with that in mind.
- Availability and accessibility – we work to make our services available and accessible to as many carers and people they support as possible.
- Dignity and respect – we always treat carers and the people they support with dignity and respect.
- Working for change – we work proactively with government and policy makers at national and local level to influence legislation and practice.
- Partnership working – we actively explore opportunities for establishing joint projects and relationships with other organisations that will improve services for carers and the people they support.
- Learning – we learn from the good practice of others in order to improve our services for carers and the people they support and we encourage others to learn from us.
- Language – we respect the diversity of culture and language within North Wales and ensure the delivery of a fully bilingual (Welsh/English) service as required.

Ensuring our Work Delivers our Aims

The Charity is registered with the CIW (Care Inspectorate Wales) as a domiciliary care agency for both adults and children. It employs paid support workers to provide respite for carers. The work of the support workers is monitored regularly and their effectiveness and skills are assessed by their managers.

Focus of our Work
The objectives referred to above are achieved by the use of the following strategies:

- employing paid support workers to provide assistance, either in the home or in the community, to alleviate the stresses experienced by carers;
- working with other charitable organisations, Local Authorities across North Wales and the Betsi Cadwaladr University Health Board (BCUHB), the Charity supplements and complements existing statutory services;
- providing high standards of reliable service from trained staff;
- ensuring that contact with the Welsh-speaking public and carers is made in the language of their choice, following adoption by the Charity of the Carers Trust Wales Revised Welsh Language Scheme;
- seeking new and diverse sources of funding in order to improve the financial strength and sustainability of the Charity.

Training
All staff receive training and are qualified to a level commensurate with their roles. All CSWs participate in an ongoing training programme which includes the main aspects of care, health and safety, moving and handling, personal care, first aid, safeguarding. All staff are registered with Social Care Wales, mandatory for care staff working in Wales. The Charity has a target of 100% qualification for CSWs to at least Level 2 QCF Standard in Care - currently 93% have attained this level with 31% also having attained Level 3.

Our Financial Administrator is new in post this financial year and is currently attending college one day a week to attain a relevant qualification commensurate to her role. Our General Administrator has completed her apprenticeship and also holds a Level 2 award in Customer Care.

The CEO and Care Manager hold relevant Care/Management qualifications. The CEO has undertaken both generic and specialist Train the Trainer courses and is able to deliver health and safety, POVA, food hygiene, infection control, fire safety and manual handling training internally to staff. Both are registered with Social Care Wales as per current requirements across Wales.

Delivering Public Benefit
The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and activities and in developing strategy for the future. In particular, the Trustees consider how planned activities will contribute to the aims and objectives.

All our charitable activities focus on the provision of respite care in some form and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services
Carers Trust North Wales continued to receive the acknowledgement and support from the statutory sector: ~63% of referrals came from Social Services and ~28% from the Health sector with the balance coming from carers, their families and friends, and partners in the voluntary sector.

In continuing to carry out its objectives, 29,455 hours of care were delivered to carers and their families in North Wales and Ceredigion through our traditional respite services, providing benefit to both carers and the people for whom they are caring.

Alongside the one to one traditional respite hours provided to carers in 2021-2022 we also continued to offer information, advice and activities to carers and cared for living with dementia via Zoom and groups across North Wales.

We also facilitated children's groups and 1-1 sessions across Conwy, for those children with very complex needs. As the world began to open up we slowly transitioned away from Zoom meetings back to groups and activities. Feedback from the carers who use our services (groups and one to one) all reports an improvement in their own health and wellbeing and a feeling of being supported in their caring role, thereby allowing them to continue caring for a longer time.

We continued to access funding and supported over 300 unpaid carers across North Wales in 2021-2022. We did this in a variety of ways, including providing food parcels and laptops and school equipment to unpaid carers and their families.

Our health funding allows us to offer support to unpaid carers who have appointments to attend to their own health needs or who are experiencing stress or are just generally unwell. We delivered this service to 572 carers, with 4,320 hours throughout the financial year.

Achievements and Performance

Only a few years ago, the Charity was almost entirely dependent upon service level agreements with the six local authorities of North Wales and BCUHB. While funding from the local authorities continues, the nature of that provision has changed over time and now also includes funding on Spot, Brokerage and Voucher bases, in addition to providing support to carers in Ceredigion. As noted above, the Charity delivered 29,455 hours of care funded by these various sources.

As noted in previous years, an increasing level of group work with children and adults is now provided with funding from the local authorities and BCUHB, Carers Trust, Families First, other charitable funding and fundraisers

The BCUHB funding in place was for an initial three-year period (now extended to six) and was for a pan North Wales information, advice and practical support service available to every individual diagnosed with dementia post October 2016 and their families. We provided this support in a variety of ways, including one to one, groups, respite, signposting and information sessions. During the year to 31 March 2022 we received 946 referrals across North Wales - all have been contacted and have received varying degrees of support, based on their own needs.

Following a realignment by BCUHB of Memory Assessment Services across North Wales, our involvement with this element of the service ceased at 31 March 2022. As set out below under future plans, we are now developing a network of dementia centres across the area.

CTNW piloted the North Wales Dementia Centre in this financial year. This was a co-production between current service users of our BCUHB funded Dementia service and their unpaid carers and reflected the identified needs of this group of individuals. The service was initially funded using CTNW's charitable reserves but has proved to be a much needed service and so further funding has been sourced and it will play a role in the new network of dementia centres.

Gwalia Care Service

This service has been developed over a number of years to improve the choice available to carers, to allow them to purchase additional care from the Charity and take advantage of the high quality care we provide. The service continues to be actively promoted and the number of Gwalia Care hours delivered in the year was 4,656 hours.

Financial Review

The Charity's staff and trustees continue to implement strict financial controls, continually seeking new sources of income and working to realistic budgets.

The Statement of Financial Activities for 2021-22 shows a surplus of £99,934 on unrestricted funds during the year and a reduction of £40,765 in restricted funds across North Wales.

At the end of the year the total net assets of the Charity were £571,655 of which £162,933 represented unrestricted reserves and £408,722 restricted reserves (including £80,949 designated).

Principal Funding

The Charity continued to receive support from the statutory sector across North Wales and Ceredigion and while the majority of the funding during the period was received as traditional funding from all the County Councils and BCUHB (pan North Wales), significant additional support (in kind and/or pecuniary) was received from:

- Friends of Crossroads, with a special mention for the South Anglesey Friends;
- Families First and Team around the Family;
- Carers Trust;
- Lloyds Bank Foundation;
- Other charitable organisations and trusts;
- Fundraising activities and donations from staff, Trustees, ex staff, carers, and the public.

In addition to the above, the Charity received funding from the Welsh government via Carers Trust Wales to provide grants to unpaid carers across North Wales.

Reserves Policy

The Charity needs to retain reserves to safeguard its service delivery commitments in the event of delays and uncertainty in the receipt of grants and other income. It must also ensure that it is in the position to meet the potential redundancy cost of its employees, many of whom are longstanding.

The Charity holds both unrestricted and restricted funds together with an element of each as designated funds:

- unrestricted funds are those available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the Charity;
- restricted funds are those subject to restrictions on their expenditure imposed by the donor or through terms of an appeal. These include funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if unrestricted, they may only be expended in the relevant geographical area;
- designated funds are both unrestricted and restricted funds (due to geographical restriction) earmarked by the Trustees for particular purposes.

Plans for Future Periods

The Trustees continue to support the staff with the implementation of the Charity's business plan which includes clearly stated strategic aims having regard to the Vision, Mission and Values of the Charity (included above).

The Charity continues to strengthen its position by developing existing relationships but also diversifying into new ones. Service development continues and the Charity's working practices will continue to be reviewed, improving flexibility of service as required by both carers and funders.

Looking forward, financial and practical support for the future will be provided by:

- continuation of Local Authority and BCUHB funding into 2022-2023;
- continuation of Families First and Team around the Family funding for work with families with disabled children in Conwy;
- new joint funding from BCUHB and the six North Wales Local Authorities to develop Dementia Centres across the region to provide information and support to people with a diagnosis of dementia, and their carers, across North Wales;
- new Waterloo funding of £15,000 per annum for three years from 1 September 2022 will enable us to expand our current service to children with additional needs across into Denbighshire as well as Conwy.
- an award of £343,266 from October 2022 to March 2025; the funding is provided by the Welsh Government and administered by Carers Trust Wales and will fund three posts across North Wales for Wellbeing and Inclusion Officers together with funding to provide grants to unpaid carers.

Funding applications continue to be prepared and submitted by the Management Team in order to maintain and develop services to carers and their families across North Wales.

Covid-19

As we moved out of the pandemic this financial year we were able to maintain our services and are looking to expand capacity going forward, although recruitment is difficult at the moment.

Responsibilities of the Trustees

The Trustees 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.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022

Statement as to Disclosure of Information to Auditors

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.

Auditors

Salisbury & Company of St Asaph continued as the Charity's auditors during the year and have expressed their willingness to continue in that capacity.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

By order of the board

Alison Jones
Company Secretary

2 December 2022

Report of the Independent Auditors to the Members of
Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Opinion
We have audited the financial statements of Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information
The 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 Report of the Independent Auditors 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.

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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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

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

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We accessed the susceptibility of the charities financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the companies banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagements team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aled Roberts BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 9.12.22

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2022

	Note	Unrestricted funds	Restricted funds	Total 2022	*Total 2021*
		£	£	£	£
Income from					
Donations and legacies	2	638	7,308	7,946	*15,283*
Charitable activities					
Carers' support	3	127,964	886,139	1,014,103	*1,117,486*
Investments	4	898	-	898	*1,278*
Total income		129,500	893,447	1,022,947	*1,134,047*
Expenditure					
Charitable activities					
Carers' support	5	100,972	862,806	963,778	*959,896*
Total expenditure		100,972	862,806	963,778	*959,896*
Net income	7	28,528	30,641	59,169	*174,151*
Transfer between funds	13	71,406	(71,406)	-	-
Net movement in funds		99,934	(40,765)	59,169	*174,151*
Reconciliation of funds					
Funds at 1 April 2021		62,999	449,487	512,486	*338,335*
Funds at 31 March 2022		162,933	408,722	571,655	512,486

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Balance Sheet
as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		-		-
Current assets					
Debtors	11	47,567		37,656	
Investment (short term bonds)		170,000		163,771	
Cash at bank and in hand		457,123		417,072	
		674,690		618,499	
Creditors: amounts falling due in less than one year	12	(103,035)		(106,013)	
Net current assets			571,655		512,486
Net assets			571,655		512,486
Charity funds					
Unrestricted funds					
Undesignated		162,933		62,999	
Designated		-		-	
			162,933		62,999
Restricted funds					
Undesignated	13	327,773		368,538	
Designated	14	80,949		80,949	
			408,722		449,487
Total funds			571,655		512,486

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.

Approved by the Board of Trustees on 2 December 2022, and signed on their behalf by:

John Rees (Vice-Chair)

David Brydon (Treasurer)

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Cash Flows
for the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Cash flows from operating activities:				
Net cash provided by operating activities		46,280		*201,916*
Cash flows from investing activities:				
Investment bond	(6,229)		*(1,005)*	
Net cash used in investment activities		(6,229)		*(1,005)*
Change in cash & cash equivalents in the reporting period		40,051		*200,911*
Cash & cash equivalents at the start of the reporting period		417,072		*216,161*
Cash & cash equivalents at the end of the reporting period		457,123		*417,072*
Reconciliation of net income to net cash flow from operating activities				
Net income for the reporting period		59,169		*174,151*
Adjustments for:				
(Increase)/decrease in debtors	(9,911)		*6,348*	
Increase/(decrease) in creditors	(2,978)		*21,417*	
		(12,889)		*27,765*
Net cash provided by operating activities		46,280		*201,916*
Analysis of cash & cash equivalents				
Cash in hand		457,123		*417,072*
Total cash & cash equivalents		457,123		*417,072*

Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the period.

a Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective January 2015)', and the Financial Reporting Standard 102 (effective January 2015), and on the going concern basis. Assets and liabilities are initially recognised at historical cost transaction value unless otherwise stated in the relevant accounting policy.

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

b Fund accounting

- Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds and restricted funds (due to geographical restriction as referred to below) earmarked by the Board of Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Payments on account of legacies are recognised when entitlement is confirmed. Where there remains uncertainty regarding the total amount of an anticipated legacy this will not be recognised (but a calculated estimate may be disclosed where appropriate).
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the Board of Trustees has not been included.
- Investment income is included when receivable.
- Income from grants or contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to the consideration by its performance.

d Expenditure recognition

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered, and this is included as part of the expenditure to which it relates.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Staff costs and overhead expenses are allocated to the areas directly when identifiable; central office and other support costs borne centrally are allocated to the areas in proportion to the care hours provided to each area as this is in line with the central office staff time and other resources spent on those activities.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing £1,000 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	*Annual rate*
Office equipment	33%

g Pensions

The charity contributes to defined contribution pension schemes on behalf of some employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

h Company status

The charity is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

i Going concern

The Trustees have considered the going concern basis of the financial statements preparation, including consideration of the ongoing impact of the Coronavirus (Covid-19) global pandemic, and are satisfied that the charity is well placed to manage the financial impacts of the pandemic.

Notes to the Accounts
for the year ended 31 March 2022 (continued)

	Anglesey	Conwy	Flintshire	Gwynedd	Denbighshire	Wrexham	Ceredigion	Dementia Services	North Wales Covid	North Wales incl Gwalia & NWDC	Total 2022	*Total 2021*
	£	£	£	£	£	£	£	£	£	£	£	£
2 Donations and legacies												
Donations and fundraising	682	646	713	-	2,096	-	1,298	1,873	-	638	7,946	*15,283*
2021	*4,581*	*2,539*	*141*	*750*	*1,797*	*345*	*245*	*2,288*	*-*	*2,597*	*15,283*	
3 Charitable activities												
Grants/Spot/Brokerage												
Ynys Môn County Council	30,046										30,046	*14,456*
Conwy County Borough Council		175,375									175,375	*145,420*
Flintshire County Council			46,846								46,846	*35,456*
Gwynedd County Council				949							949	*8,542*
Denbighshire County Council					39,587						39,587	*51,301*
Wrexham County Borough Council						15,460					15,460	*20,530*
Ceredigion County Council							81,526				81,526	*37,586*
Betsi Cadwaladr University Health Board	8,576	24,907	15,297	2,144	10,553	11,189				8,934	81,600	*83,550*
Lloyds Bank Foundation - Young Adult Carers	24,943										24,943	*24,943*
Carers Trust		500						500			1,000	*600*
BCUHB - Dementia Project								213,361			213,361	*193,779*
Denbighshire VSC											-	*2,000*
Gwalia										80,703	80,703	*83,005*
North Wales Dementia Centre										40,935	40,935	-
Covid support												
HMRC - Coronavirus Job Retention Scheme	299	2,577	245	381	3,111	2,773	707			419	10,512	*107,443*
Welsh Government - Covid Bonuses	1,613	8,315	3,344	735	4,100	4,290	4,145	4,882		5,907	37,331	*27,138*
WCVA - management support											-	*56,250*
Grants - office support											-	*10,000*
Grants - provision of food/white goods/ipads									133,929		133,929	*215,487*
Total	65,477	211,674	65,732	4,209	57,351	33,712	86,378	218,743	133,929	136,898	1,014,103	*1,117,486*
2021	*57,979*	*167,293*	*64,361*	*16,308*	*84,365*	*45,187*	*48,667*	*229,006*	*271,737*	*132,583*	*1,117,486*	
4 Investment income												
Bank and bond interest	-	-	-	-	-	-	-	-	-	898	898	*1,278*
2021	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*1,278*	*1,278*	

Notes to the Accounts
for the year ended 31 March 2022 (continued)

5 Expenditure

	Staff costs	Project costs	Support costs/costs borne centrally	Total 2022	*2021*
	£	£	£	£	£
Charitable activities					
Anglesey	35,063	734	5,823	41,620	*53,667*
Conwy	136,113	8,578	23,048	167,739	*165,257*
Flintshire	57,349	-	8,588	65,937	*63,508*
Gwynedd	4,088	-	464	4,552	*11,650*
Denbighshire	50,396	-	7,922	58,318	*77,183*
Wrexham	28,381	-	4,556	32,937	*43,921*
Ceredigion	65,959	-	11,519	77,478	*49,819*
Dementia Services	206,180	38,280	20,779	265,239	*183,024*
Covid Support	28,125	101,900	18,961	148,986	*199,988*
North Wales - Gwalia	66,435	-	14,268	80,703	*83,005*
North Wales - HO	69,874	66,323	(115,928)	20,269	*28,874*
	747,963	215,815	-	963,778	*959,896*
2021	*693,949*	*265,947*	-	*959,896*	

6 Corporation tax

The charity is exempt from corporation tax on its charitable activities.

7 Net income

This is stated after charging:	2022	*2021*
	£	£
Auditor's remuneration	3,300	*3,120*
Depreciation	-	-
Auditor's remuneration comprised:		
Audit	3,300	*3,120*
Accountancy	-	-

8 Staff costs

Staff costs during the year were as follows:

	2022	*2021*
	£	£
Wages and salaries	642,678	*605,368*
Social security costs	36,928	*32,462*
Pension costs	8,425	*6,959*
Mileage costs	59,932	*49,160*
	747,963	*693,949*

The average number of employees during the period was as follows:

	2022	*2021*
	No.	*No.*
Chief Executive Officer	1	*1*
Registered Care Manager/Development staff	2	*2*
Administrative staff	3	*3*
Carer support workers	35	*37*
Project workers	7	*7*
	48	*50*

The CEO and Registered Care Manager worked full-time hours while the finance and administration staff worked up to 35 hours per week. Project and carer support workers' hours varied.

No employees received emoluments exceeding £60,000 per annum.

9 Trustee remuneration and expenses, and related party transactions

Trustees received travel and subsistence expenses during the year of £nil (2021 - £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Notes to the Accounts
for the year ended 31 March 2022 (continued)

10 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1 April 2021 & 31 March 2022	7,756
Depreciation	
At 1 April 2021 & 31 March 2022	7,756
Net book value	
At 31 March 2022 & 31 March 2021	-

11 Debtors

	2022	*2021*
	£	*£*
Trade debtors	44,305	*33,521*
Sundry debtors and prepayments	3,262	*4,135*
	47,567	*37,656*

12 Creditors: amounts falling due in less than one year

	2022	*2021*
	£	*£*
Taxation and social security	9,491	*8,769*
Other creditors	60,194	*54,407*
Receipts in advance	30,050	*20,517*
WCVA loan	-	*18,750*
Accruals	3,300	*3,570*
	103,035	*106,013*

Notes to the Accounts
for the year ended 31 March 2022 (continued)

13 Restricted funds - undesignated

	As at 1 April 2021	Incoming resources	Outgoing resources	Transfers	As at 31 March 2022
	£	£	£	£	£
Anglesey	48,027	66,159	(41,620)	-	72,566
Conwy	39,858	212,320	(167,739)	-	84,439
Flintshire	60,701	66,445	(65,937)	-	61,209
Gwynedd	6,199	4,209	(4,552)	-	5,856
Denbighshire	12,628	59,447	(58,318)	-	13,757
Wrexham	18,784	33,712	(32,937)	-	19,559
Ceredigion	(7,437)	87,676	(77,478)	-	2,761
Dementia Services	118,029	220,616	(265,239)	(71,406)	2,000
North Wales - Covid	71,749	133,929	(148,986)	-	56,692
BCUHB - Health	-	8,934	-	-	8,934
Total	368,538	893,447	(862,806)	(71,406)	327,773
2021	*237,758*	*1,020,889*	*(848,017)*	*(42,092)*	*368,538*

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

Following consideration of the restricted funds and their nature, and having decided to designate funds (note 14), the trustees consider it appropriate to designate part of these funds for future use.

Transfers

* Transfers to unrestricted funds.

Notes to the Accounts
for the year ended 31 March 2022 (continued)

14 Designated funds

	As at 1 April 2021	Designated in year			As at 31 March 2022
		Redundancy	Legacy	Other	
	£	£	£	£	£
Anglesey	37,949	-		-	37,949
Conwy	7,000	-	-	-	7,000
Flintshire	16,000	-	-	-	16,000
Gwynedd	(12,000)	-	-	-	(12,000)
Denbighshire	10,000	-	-	-	10,000
Wrexham	22,000	-	-	-	22,000
Total	80,949	-	-	-	80,949

The trustees wish to formally provide for potential future liabilities. The above funds are those designated by the trustees for future use and are calculated as follows:

Redundancy - although due to financial constraints it is not possible to provide for all areas and central staff in full, up to two-thirds of the potential liability as at 31 March 2022 is provided for.

Legacy (Anglesey only) - for additional care provision during future years.

Theodore Wood Trust - these funds are to be used to fund work in Anglesey.

Notes to the Accounts
for the year ended 31 March 2022 (continued)

15 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented by:	Restricted funds £	Unrestricted funds £	Total £
Fixed assets	-	-	-
Current assets	408,722	265,968	674,690
Creditors: amounts falling due in less than one year	-	(103,035)	(103,035)
Total net assets	408,722	162,933	571,655
2021	*449,487*	*62,999*	*512,486*

16 Lease commitments

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

	2022	*2021*
	£	£
Expiry date:		
Within one year	-	-
Between two and five years	37,776	*14,400*

17 Ultimate controlling party

The ultimate controlling party of the Charity is the Board of Trustees/Directors.

18 Covid-19

As with most other organisations, the Charity was adversely affected by the global Coronavirus pandemic. In some cases it was possible to continue to provide support to carers in person but where this was not possible contact was maintained by telephone or Zoom.

In view of the fall in the level of work it was necessary to furlough staff and advantage was taken of the HMRC Coronavirus Job Retention Scheme.

Grant funding and a short term loan were received from the Wales Council for Voluntary Action towards senior staff salaries for the year commencing October 2020.

Notes to the Accounts
for the year ended 31 March 2022 (continued)

19 Summary of results by fund

	Anglesey £	Conwy £	Flintshire £	Gwynedd £	Denbighshire £	Wrexham £	Ceredigion £	Dementia Services £	North Wales Covid Grants £	Gwalia £	North Wales incl NWDC £	2022 Total £	*2021 Total £*
Income													
Grants/spot/brokerage & Gwalia	63,565	200,782	62,143	3,093	50,140	26,649	81,526	213,861	-	80,703	49,869	832,331	*701,168*
Covid support & grants	1,912	10,892	3,589	1,116	7,211	7,063	4,852	4,882	133,929	-	6,326	181,772	*416,318*
Donations and fundraising	682	646	713	-	2,096	-	1,298	1,873	-	-	638	7,946	*15,283*
Bank interest	-	-	-	-	-	-	-	-	-	-	898	898	*1,278*
Total income	66,159	212,320	66,445	4,209	59,447	33,712	87,676	220,616	133,929	80,703	57,731	1,022,947	*1,134,047*
Expenditure													
Staff costs	35,063	136,113	57,349	4,088	50,396	28,381	65,959	206,180	28,125	66,435	69,874	747,963	*693,949*
Operating costs	734	8,578	-	-	-	-	-	38,280	-		66,323	113,915	*94,084*
Covid support	-	-	-	-	-	-	-	-	101,900	-	-	101,900	*171,863*
Support costs/costs borne centrally	5,823	23,048	8,588	464	7,922	4,556	11,519	20,779	18,961	14,268	(115,928)	-	-
Total expenditure	41,620	167,739	65,937	4,552	58,318	32,937	77,478	265,239	148,986	80,703	20,269	963,778	*959,896*
Net income/(expenditure)	24,539	44,581	508	(343)	1,129	775	10,198	(44,623)	(15,057)	-	37,462	59,169	*174,151*
Transfers	-	-	-	-	-	-	-	(71,406)	-	-	71,406	-	-
Funds at 1 April 2021	85,976	46,858	76,701	(5,801)	22,628	40,784	(7,437)	118,029	71,749	-	62,999	512,486	*338,335*
Total funds at 31 March 2022	110,515	91,439	77,209	(6,144)	23,757	41,559	2,761	2,000	56,692	-	171,867	571,655	*512,486*
Designated funds at 31 March 2022	37,949	7,000	16,000	(12,000)	10,000	22,000	-	-	-	-	-	80,949	*80,949*
Restricted funds at 31 March 2022	72,566	84,439	61,209	5,856	13,757	19,559	2,761	2,000	56,692	-	8,934	327,773	*368,538*
Unrestricted funds at 31 March 2022	-	-	-	-	-	-	-	-	-	-	162,933	162,933	*62,999*

Accounts

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD

CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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REGISTERED COMPANY NUMBER - 6205600

REGISTERED CHARITY NUMBER - 1119142

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD
CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES
(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021

The Directors of Carers Trust North Wales ('the Charity'), who are also Trustees for the purposes of charity law (hereinafter referred to as 'the Trustees'), present their report and audited financial statements for the year ended 31 March 2021.

Reference and Administrative Information

Charity name	Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services
Charity registration number	1119142
Company registration number	6205600
CSSIW registration number	WO30001450
Registered office and operational address	Office Suite 39 & 40, Quinton Hazell Enterprise Parc, Glan-y-Wern Road, Colwyn Bay, Conwy, LL28 5BS

Trustees

The Trustees of the Charity who served during the year ended 31 March 2021 and subsequently were as follows:

Rita Jones	Chair
John Rees	Vice-Chair
David Brydon	Treasurer
Michael Boyle	
Shaun Hughes	
Pearl Roberts	
Maria Skudlarz	
Bethan Trenchard	
Ann Perkins	Retired 17 November 2021
Andy Burgen	Appointed 17 November 2021

Management Team

Alison Jones	Chief Executive Officer (CEO) / Company Secretary
Karen Allen	Care Manager - Registered Care Manager

Auditors

Salisbury & Company Business Solutions Limited
Statutory Auditors & Chartered Accountants
Irish Square, St Asaph, Denbighshire, LL17 0RN

Bankers

National Westminster Bank plc, 5 Queen Street, Rhyl, LL18 1RS

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 5 April 2007 and registered as a charity on 10 May 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, members are required to contribute an amount not exceeding £5.

As a charity, the company is potentially exempt from tax on its charitable activities under the provisions of the ICTA 1988 applying to charities.

Recruitment and Appointment of Trustees

Individuals with an interest in the work of the Charity are approached to offer themselves for election as Trustees with a view to maintaining a broad mix of skills and experience. Potential trustees are invited to an interview and to attend meetings of the Charity before an appointment is made.

Trustee Induction and Training

All Trustees are provided with a Trustee Pack containing the relevant Charity Commission documentation, the organisation's Business Plan and Risk Register and other information to ensure awareness of their roles and responsibilities. They also attend occasional training sessions arranged by the Charity relating to aspects of their role, and are encouraged to attend courses and meetings organised by the national organisation.

A folder is maintained for each Trustee which includes details of their professional background, DBS/POVA checks, signed regulatory documents and training certificates.

Organisational Structure

There are up to twelve Trustees who are responsible for the strategic direction of the Charity. The full Board meets quarterly with two subcommittees meeting in the intervening months. All Trustees are members of at least one of the two subcommittees – Finance and General Purposes (FGP), Care Provision and Strategic and Service Development (CPASS).

Day to day management and administration is delegated to the Chief Executive Officer and Management Team who meet and consult regularly with the Trustees and attend Trustees' meetings.

Related Parties

The Charity is affiliated to the Carers Trust (Charity Registration Number 1145181), a UK charity. Carers Trust provides Policies and Procedures which the Charity is required to adopt, offers support, guidance and training, arranges suitable insurance for the Charity and encourages communication and dissemination of good practice among network partners.

Risk Management

The major risks to which the Charity is exposed are reviewed by the Trustees and a risk register maintained; where appropriate, systems and procedures are established to mitigate the risks in accordance with the Charity's Risk Management Strategy. Relevant sections of the risk register are reviewed at the sub-committee meetings with any issues raised being acted upon as necessary and referred to the full Board meeting. In addition, the register is reviewed in full on an annual basis.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021

The Policies and Procedures provided by Carers Trust (as referred to above) are followed by the Charity. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, clients and their families.

Objectives and Activities

The objectives and principal activities of the Charity to benefit the public are encompassed within its Vision, Mission and Values as set out below. The trustees, staff and volunteers are guided by these statements and the services provided by the organisation will always adhere to them.

VISION

Carers Trust North Wales Crossroads Care Services wants every carer in North Wales to be recognised, supported and offered services to help them maintain their own health and wellbeing.

MISSION

Carers Trust North Wales Crossroads Care Services:

- provides services within the diverse region of North Wales that respond to the needs of carers and the people they support, offering them peace of mind and understanding.
- works with carers and other stakeholders to influence service innovation and growth.

VALUES

Carers Trust North Wales Crossroads Care Services places carers and the people they support at the heart of everything we do.

- Trust – we understand that our services only respond to carers' needs when they trust us to care for the person they support.
- Involvement – carers and the people they support drive Carers Trust North Wales Crossroads Care Services service design and development.
- Quality – by employing motivated, trained, qualified and committed staff, we ensure that our services are high quality, flexible, responsive and continually improving.
- Family friendly – we recognise that our service impacts on families and friends – not just the carer and the person they support – and so we design our services with that in mind.
- Availability and accessibility – we work to make our services available and accessible to as many carers and people they support as possible.
- Dignity and respect – we always treat carers and the people they support with dignity and respect.
- Working for change – we work proactively with government and policy makers at national and local level to influence legislation and practice.
- Partnership working – we actively explore opportunities for establishing joint projects and relationships with other organisations that will improve services for carers and the people they support.
- Learning – we learn from the good practice of others in order to improve our services for carers and the people they support and we encourage others to learn from us.
- Language – we respect the diversity of culture and language within North Wales and ensure the delivery of a fully bilingual (Welsh/English) service as required.

Ensuring our Work Delivers our Aims

The Charity is registered with the CIW (Care Inspectorate Wales) as a domiciliary care agency for both adults and children. It employs paid support workers to provide respite for carers. The work of the support workers is monitored regularly and their effectiveness and skills are assessed by their managers.

Focus of our Work

The objectives referred to above are achieved by the use of the following strategies:

- employing paid support workers to provide assistance, either in the home or in the community, to alleviate the stresses experienced by carers;
- working with other charitable organisations, Local Authorities across North Wales and the Betsi Cadwaladr University Health Board (BCUHB), the Charity supplements and complements existing statutory services;
- providing high standards of reliable service from trained staff;
- ensuring that contact with the Welsh-speaking public and carers is made in the language of their choice, following adoption by the Charity of the Carers Trust Wales Revised Welsh Language Scheme;
- seeking new and diverse sources of funding in order to improve the financial strength and sustainability of the Charity.

Training

All staff receive training and are qualified to a level commensurate with their roles. All CSWs participate in an ongoing training programme which includes the main aspects of care, health and safety, moving and handling, personal care, first aid, safeguarding. All staff are registered with Social Care Wales, mandatory for care staff working in Wales. The Charity has a target of 100% qualification for CSWs to at least Level 2 QCF Standard in Care - currently 96% have attained this level with 34% also having attained Level 3.

Our Financial Administrator holds Level 3 NVQ/QCFs in fields related to her work and has also attained a Level 2 award in computerised accounting. Our general administrator has completed her apprenticeship.

The CEO and Care Manager hold relevant Care/Management qualifications. The CEO has undertaken both generic and specialist Train the Trainer courses and is able to deliver health and safety, POVA, food hygiene, infection control, fire safety and manual handling training internally to staff.

Delivering Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and activities and in developing strategy for the future. In particular, the Trustees consider how planned activities will contribute to the aims and objectives.

All our charitable activities focus on the provision of respite care in some form and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services

Carers Trust North Wales continued to receive the acknowledgement and support from the statutory sector: ~55% of referrals came from Social Services and ~29% from the Health sector with the balance coming from carers, their families and friends, and partners in the voluntary sector.

In continuing to carry out its objectives, 27,783 hours of care were delivered to carers and their families in North Wales through our traditional respite services, providing benefit to both carers and the people for whom they are caring. This was lower than our usual service delivery due to the lockdown and vulnerable people shielding.

Alongside the one to one traditional respite hours provided to carers in 2020-21 we also continued to offer information, advice and activities to carers and cared for living with dementia via Zoom across North Wales.

We also facilitated children's groups and 1-1 sessions across Conwy, for those children with very complex needs. Conwy also funded extra groups and 1-1 sessions for children with additional needs during the lockdown as many families were left unsupported once schools closed. When we could we held face to face groups, we continued to provide 1-1 support to those families who were happy to have a support worker in the home and we did many Zoom and garden meetings.

Feedback from the carers who use our services (groups and one to one) all reports an improvement in their own health and wellbeing and a feeling of being supported in their caring role, thereby allowing them to continue caring for a longer time. We supported over 3,500 carers and cared for during the Covid pandemic. We did this in a variety of ways, including providing food parcels and laptops and school equipment to unpaid carers and their families. Carers reported feeling forgotten during the lockdown and said they felt recognised when we provided some essential 'goodies' to them.

Our health funding allows us to offer support to unpaid carers who have appointments to attend to their own health needs or who are experiencing stress or are just generally unwell. We delivered this service to 210 carers, with 2,245 hours throughout the financial year.

It is clear that Covid had a significant effect on our delivery of care hours but we were pleased to be able to offer face to face support where needed and telephone or Zoom support otherwise. We kept in touch with all our carers during the lockdown.

Achievements and Performance

Only a few years ago, the Charity was almost entirely dependent upon service level agreements with the six local authorities of North Wales and BCUHB. While funding from the local authorities continues, the nature of that provision has changed over time and now also includes funding on Spot, Brokerage and Voucher bases. As noted above, the Charity delivered 27,783 hours of care funded by these various sources. This is a decrease from other years but can be fully explained by the Covid pandemic.

As noted in previous years, an increasing level of group work with children and adults is now provided with funding from the local authorities and BCUHB, Carers Trust, Families First, other charitable funding and fundraisers

The BCUHB funding in place was for an initial three-year period (now extended to six) and is for a pan North Wales information, advice and practical support service available to every individual diagnosed with dementia post October 2016 and their families. We provide this support in a variety of ways, including one to one, groups, respite, signposting and information sessions. During the year to 31 March 2021 we received 602 referrals across North Wales - all have been contacted and have received varying degrees of support, based on their own needs. This figure is significantly less than previous years and again can be explained by the Covid pandemic and the fact that people were not getting appointments to have their diagnosis confirmed.

Gwalia Care Service

This service has been developed over a number of years to improve the choice available to carers, to allow them to purchase additional care from the Charity and take advantage of the high quality care we provide. The service continues to be actively promoted and the number of Gwalia Care hours delivered in the year was 4,666 hours, again a slight decrease due to the pandemic.

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021

Financial Review

The Charity's staff and trustees continue to implement strict financial controls, continually seeking new sources of income and working to realistic budgets.

The Statement of Financial Activities for 2020-21 shows a surplus of £47,279 on unrestricted funds during the year and a surplus of £126,872 on restricted funds across North Wales.

At the end of the year the total net assets of the Charity were £512,486 of which £62,999 represented unrestricted reserves and £449,487 restricted reserves (including £80,949 designated).

Principal Funding

The Charity continued to receive support from the statutory sector across North Wales and while the majority of the funding during the period was received as traditional funding from all six of the County Councils and BCUHB (pan North Wales), significant additional support (in kind and/or pecuniary) was received from:

- Town and community councils;
- Friends of Crossroads, with a special mention for the South Anglesey Friends;
- Families First and Team around the Family;
- Carers Trust;
- Lloyds Bank Foundation;
- Other charitable organisations and trusts;
- Many smaller local organisations;
- Fundraising activities and donations from staff, Trustees, ex staff, carers, and the public.

In addition to the above, the Charity received funding from the Steve Morgan Foundation, Scottish Power Energy, Waterloo Foundation, all the Community Voluntary Councils, Carers Trust National and Carers Trust Wales to provide food, white goods and school provisions to unpaid carers who had been financially affected by the Covid pandemic.

Reserves Policy

The Charity needs to retain reserves to safeguard its service delivery commitments in the event of delays and uncertainty in the receipt of grants and other income. It must also ensure that it is in the position to meet the potential redundancy cost of its employees, many of whom are longstanding.

The Charity holds both unrestricted and restricted funds together with an element of each as designated funds:

- unrestricted funds are those available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the Charity;
- restricted funds are those subject to restrictions on their expenditure imposed by the donor or through terms of an appeal. These include funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if unrestricted, they may only be expended in the relevant geographical area;
- designated funds are both unrestricted and restricted funds (due to geographical restriction) earmarked by the Trustees for particular purposes.

Plans for Future Periods

The Trustees continue to support the staff with the implementation of the Charity's business plan which includes clearly stated strategic aims having regard to the Vision, Mission and Values of the Charity (included above).

The Charity continues to strengthen its position by developing existing relationships but also diversifying into new ones. Service development continues and the Charity's working practices will continue to be reviewed, improving flexibility of service as required by both carers and funders.

Looking forward, financial and practical support for the future will be provided by:

- continuation of Local Authority and BCUHB funding into 2021-22;
- continuation of Families First and Team around the Family funding for work with families with disabled children in Conwy;
- continuation of the Young Adult Carers project across Anglesey using funding from the South Anglesey Friends of Crossroads and the Lloyds Bank Foundation;
- an extension to the funding from BCUHB to work with people with a new diagnosis of dementia, and their carers, across North Wales.

Funding applications continue to be prepared and submitted by the Management Team in order to maintain and develop services to carers and their families across North Wales.

It is the intention of CTNW to pilot a North Wales Dementia Centre in the next 12 months. This will be a co-production between current service users of our BCUHB funded Dementia service and their unpaid carers and will reflect the current identified needs of this group of individuals. We will initially commence this service using CTNW's charitable reserves and seek further funding as the service evolves.

Covid-19

As has been noted elsewhere in this report, Carers Trust North Wales has responded to the challenges arising from the Covid-19 pandemic and has continued to support carers in North Wales throughout. This has involved:

- continuing to provide care visits where requested;
- contacting carers by telephone to offer support where visits in person have not been possible;
- sourcing funding for and arranging distribution of shopping (food and other necessities including tablets to aid improved communication) for those unable to leave their homes and/or suffering hardship.

Home visits, one-to-one sessions and some group work have now returned and numbers are increasing.

Additionally, the Charity received over £200,000 of Welsh Government funding in the year to arrange the purchase of essential equipment eg white goods for carers needing extra support.

YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU - GWASANAETHAU GOFAL CROESFFYRDD
CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES
(A company limited by guarantee)

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2021

Responsibilities of the Trustees

The Trustees 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.

Statement as to Disclosure of Information to Auditors

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.

Auditors

Salisbury & Company of St Asaph continued as the Charity's auditors during the year and have expressed their willingness to continue in that capacity.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

By order of the board

Alison Jones
Company Secretary

17 November 2021

Independent auditor's report to the members of
Ymddiriedolaeth Gofalwyr Gogledd Cymru – Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales – Crossroads Care Services

Opinion

We have audited the financial statements of Ymddiriedolaeth Gofalwyr Gogledd Cymru – Gwasanaethau Gofal Croesffyrdd - Carers Trust North Wales – Crossroads Care Services Limited for the year ended 31st March 2021 which comprise a statement of financial activities, a balance sheet, a statement of cash flows and 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 31st March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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' Annual 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;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the trustees were entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and the requirement to prepare a strategic report.

Responsibilities of the trustees
As explained more fully in the trustees' responsibilities statement 7, 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.

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 a Report of the Independent Auditors 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:

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

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

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

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. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the Charity's trustees, as a body, in accordance with section 144* of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Aled Roberts (Senior Statutory Auditor)
For and on behalf of Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 17th November 2021

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	*Total 2020 (restated) £*
Income from					
Donations and legacies	2	2,597	12,686	15,283	*12,832*
Charitable activities					
Carers' support	3	109,283	1,008,203	1,117,486	*833,167*
Investments	4	1,278	-	1,278	*1,073*
Total income		113,158	1,020,889	1,134,047	*847,072*
Expenditure					
Charitable activities					
Carers' support	5	111,879	848,017	959,896	*873,881*
Total expenditure		111,879	848,017	959,896	*873,881*
Net income/(expenditure)	7	1,279	172,872	174,151	*(26,809)*
Transfer between funds	13	46,000	(46,000)	-	-
Net movement in funds		47,279	126,872	174,151	*(26,809)*
Reconciliation of funds					
Funds at 1 April 2020					
As previously reported		15,720	171,068	186,788	*213,597*
Prior year adjustment	15	-	151,547	151,547	-
As restated		15,720	322,615	338,335	213,597
Funds at 31 March 2021		62,999	449,487	512,486	186,788

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Balance Sheet
as at 31 March 2021

	Note	2021		2020 (restated)	
		£	£	£	£
Fixed assets					
Tangible assets	10		-		-
Current assets					
Debtors	11	37,656		*44,004*	
Investment (short term bonds)		163,771		*162,766*	
Cash at bank and in hand		417,072		*216,161*	
		618,499		*422,931*	
Creditors: amounts falling due in less than one year	12	(106,013)		*(84,596)*	
Net current assets			512,486		*338,335*
Net assets			512,486		*338,335*
Charity funds					
Unrestricted funds					
Undesignated		62,999		*15,720*	
Designated		-		-	
			62,999		*15,720*
Restricted funds					
Undesignated	13	368,538		*237,758*	
Designated	14	80,949		*84,857*	
			449,487		*322,615*
Total funds			512,486		*338,335*

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.

Approved by the Board of Trustees on 17 November 2021, and signed on their behalf by:

John Rees (Vice-Chair)

David Brydon (Treasurer)

The notes on pages 15 to 24 form part of these financial statements.

Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Statement of Cash Flows
for the year ended 31 March 2021

	2021		*2020 (restated)*	
	£	£	£	£
Cash flows from operating activities:				
Net cash provided by operating activities		201,916		*(122,447)*
Cash flows from investing activities:				
Investment bond	(1,005)		*104*	
Net cash used in investment activities		(1,005)		*104*
Change in cash & cash equivalents in the reporting period		200,911		*(122,343)*
Cash & cash equivalents at the start of the reporting period		216,161		*338,504*
Cash & cash equivalents at the end of the reporting period		417,072		*216,161*
Reconciliation of net income to net cash flow from operating activities				
Net income for the reporting period		174,151		*(26,809)*
Adjustments for:				
(Increase)/decrease in debtors	6,348		*(20,372)*	
Increase/(decrease) in creditors	21,417		*(75,266)*	
		27,765		*(95,638)*
Net cash provided by operating activities		201,916		*(122,447)*
Analysis of cash & cash equivalents				
Cash in hand		417,072		*216,161*
Total cash & cash equivalents		417,072		*216,161*

Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the period.

a Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective January 2015)', and the Financial Reporting Standard 102 (effective January 2015), and on the going concern basis. Assets and liabilities are initially recognised at historical cost transaction value unless otherwise stated in the relevant accounting policy.

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

b Fund accounting

- Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds and restricted funds (due to geographical restriction as referred to below) earmarked by the Board of Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Payments on account of legacies are recognised when entitlement is confirmed. Where there remains uncertainty regarding the total amount of an anticipated legacy this will not be recognised (but a calculated estimate may be disclosed where appropriate).
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the Board of Trustees has not been included.
- Investment income is included when receivable.
- Income from grants or contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to the consideration by its performance.

Notes to the Accounts
for the year ended 31 March 2021 (continued)

d Expenditure recognition

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered, and this is included as part of the expenditure to which it relates.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Staff costs and overhead expenses are allocated to the areas directly when identifiable; central office and other support costs borne centrally are allocated to the areas in proportion to the care hours provided to each area as this is in line with the central office staff time and other resources spent on those activities.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	*Annual rate*
Office equipment	33%

g Pensions

The charity contributes to defined contribution pension schemes on behalf of some employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

h Company status

The charity is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

i Going concern

Just before the financial year the World Health Organisation (WHO) declared Covid-19 as a worldwide pandemic. In relation to this the trustees have reviewed the charity's performance and all other considerations, and as a result believe that the going concern basis is reasonable.

Notes to the Accounts
for the year ended 31 March 2021 (continued)

	Anglesey	Conwy	Flintshire	Gwynedd	Denbighshire	Wrexham	Ceredigion	Dementia Services	North Wales Covid	North Wales incl Gwalia	Total 2021	*Total 2020 (restated)*
	£	£	£	£	£	£	£	£	£	£	£	£
2 Donations and legacies												
Donations and fundraising	4,581	2,539	141	750	1,797	345	245	2,288	-	2,597	15,283	*12,832*
2020	*4,841*	*1,522*	*598*	*370*	*2,105*	*1,483*	*1,236*	-	-	*677*	*12,832*	
3 Charitable activities												
Grants/Spot/Brokerage												
Ynys Môn County Council	14,456										14,456	*19,611*
Conwy County Borough Council		128,420									145,420	*131,023*
Flintshire County Council			35,456					17,000			35,456	*49,472*
Gwynedd County Council				8,542							8,542	*23,630*
Denbighshire County Council					51,301						51,301	*70,960*
Wrexham County Borough Council						20,530					20,530	*48,171*
Ceredigion County Council							37,586				37,586	*54,816*
Betsi Cadwaladr University Health Board	3,223	12,668	15,305	2,736	14,906	11,412				23,300	83,550	*76,872*
Lloyds Bank Foundation - Young Adult Carers	24,943										24,943	*24,943*
Carers Trust - Young Adult Carers	600										600	*1,800*
BCUHB - Dementia Project								193,779			193,779	*221,164*
Denbighshire VSC								2,000			2,000	-
Heart FM - Global's Make Some Noise											-	*16,918*
Morgan Foundation - Pen Coch											-	*9,796*
Other											-	*691*
Gwalia										83,005	83,005	*83,300*
Covid support												
HMRC - Coronavirus Job Retention Scheme	12,008	18,949	10,743	4,482	15,378	10,350	8,802	12,822		13,909	107,443	-
Welsh Government - Covid Bonuses	2,749	7,256	2,857	548	2,780	2,895	2,279	3,405		2,369	27,138	-
WCVA - management support									56,250		56,250	-
Grants - office support										10,000	10,000	-
Grants - provision of food/white goods/ipads									215,487		215,487	-
Total	57,979	167,293	64,361	16,308	84,365	45,187	48,667	229,006	271,737	132,583	1,117,486	*833,167*
2020	*55,587*	*168,028*	*76,100*	*33,326*	*84,665*	*55,490*	*54,816*	*221,164*	-	*83,991*	*833,167*	
4 Investment income												
Bank and bond interest	-	-	-	-	-	-	-	-	-	1,278	1,278	*1,073*
2020	-	-	-	-	-	-	-	-	-	*1,073*	*1,073*	

Notes to the Accounts
for the year ended 31 March 2021 (continued)

5 Expenditure

	Staff costs	Project costs	Support costs/costs borne centrally	Total 2021	*2020 (restated)*
	£	£	£	£	£
Charitable activities					
Anglesey	47,857	1,917	3,893	53,667	*73,962*
Conwy	129,468	5,977	29,812	165,257	*175,722*
Flintshire	51,631	-	11,877	63,508	*87,566*
Gwynedd	10,143	-	1,507	11,650	*23,609*
Denbighshire	60,252	3,528	13,403	77,183	*87,139*
Wrexham	37,116	-	6,805	43,921	*57,469*
Ceredigion	38,939	3,291	7,589	49,819	*62,582*
Dementia Services	149,133	33,891	-	183,024	*221,164*
Covid Support	28,125	171,863	-	199,988	-
North Wales - Gwalia	64,745	-	18,260	83,005	*83,300*
North Wales - HO	76,540	45,480	(93,146)	28,874	*1,368*
	693,949	265,947	-	959,896	*873,881*
2020	*773,250*	*100,631*	-	*873,881*	

6 Corporation tax

The charity is exempt from corporation tax on its charitable activities.

7 Net income

This is stated after charging:	2021	*2020 (restated)*
	£	£
Auditor's remuneration	3,120	*3,000*
Depreciation	-	-
Auditor's remuneration comprised:		
Audit	3,120	*3,000*
Accountancy	-	-

Notes to the Accounts
for the year ended 31 March 2021 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2021	*2020 (restated)*
	£	£
Wages and salaries	605,368	*657,173*
Social security costs	32,462	*30,427*
Pension costs	6,959	*6,345*
Mileage costs	49,160	*79,305*
	693,949	*773,250*

The average number of employees during the period was as follows:

	2021	*2020*
	No.	*No.*
Chief Executive Officer	1	*1*
Registered Care Manager/Development staff	2	*2*
Administrative staff	3	*3*
Carer support workers	37	*41*
Project workers	7	*9*
	50	*56*

The CEO and Registered Care Manager worked full-time hours while the finance and administration staff worked up to 35 hours per week. Project and carer support workers' hours varied.

No employees received emoluments exceeding £60,000 per annum.

9 Trustee remuneration and expenses, and related party transactions

Trustees received travel and subsistence expenses during the year of £nil (2020 - £280).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Notes to the Accounts
for the year ended 31 March 2021 (continued)

10 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1 April 2020 & 31 March 2021	7,756
Depreciation	
At 1 April 2020 & 31 March 2021	7,756
Net book value	
At 31 March 2021 & 31 March 2020	-

11 Debtors

	2021	*2020 (restated)*
	£	£
Trade debtors	33,521	*41,898*
Sundry debtors and prepayments	4,135	*2,106*
	37,656	*44,004*

12 Creditors: amounts falling due in less than one year

	2021	*2020 (restated)*
	£	£
Taxation and social security	8,769	*8,494*
Other creditors	54,407	*56,689*
Receipts in advance	20,517	*16,413*
WCVA loan	18,750	-
Accruals	3,570	*3,000*
	106,013	*84,596*

Notes to the Accounts
for the year ended 31 March 2021 (continued)

13 Restricted funds - undesignated

	As at 1 April 2020 (previous)	As at 1 April 2020 (restated)	Incoming resources	Outgoing resources	Transfers		As at 31 March 2021
	£	£	£	£	£		£
Anglesey	*32,226*	35,226	62,560	(53,667)	3,908	1	48,027
Conwy	*9,151*	51,283	169,832	(165,257)	(16,000)	2	39,858
Flintshire	*29,751*	59,707	64,502	(63,508)	-		60,701
Gwynedd	*791*	791	17,058	(11,650)	-		6,199
Denbighshire	*3,649*	3,649	86,162	(77,183)	-		12,628
Wrexham	*17,173*	17,173	45,532	(43,921)	-		18,784
Ceredigion	*(6,530)*	(6,530)	48,912	(49,819)	-		(7,437)
Dementia Services	-	69,759	231,294	(183,024)	-		118,029
North Wales - Covid	-	-	271,737	(199,988)	-		71,749
BCUHB - Health	-	6,700	23,300	-	(30,000)	2	-
Total	*86,211*	237,758	1,020,889	(848,017)	(42,092)		368,538
2020 (restated)		*314,542*	*705,229*	*(789,213)*	*7,200*		*237,758*
2020 (previous)		*106,893*	*761,331*	*(789,213)*	*7,200*		*86,211*

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. This includes funds which, if not for a geographical restriction, would otherwise be included as unrestricted funds. Although these funds are expendable as if they were unrestricted, they may only be thus expended in the geographical area to which they have been awarded.

Following consideration of the restricted funds and their nature, and having decided to designate funds (note 14), the trustees consider it appropriate to designate part of these funds for future use.

Transfers

1 Transfer from designated funds - see note 14.

2 Transfers to unrestricted funds.

Notes to the Accounts
for the year ended 31 March 2021 (continued)

14 Designated funds

	As at 1 April 2020 (restated)	Designated in year: Redundancy	Legacy	Other	As at 31 March 2021
	£	£	£	£	£
Anglesey	41,857	-	(3,908)	-	37,949
Conwy	7,000	-	-	-	7,000
Flintshire	16,000	-	-	-	16,000
Gwynedd	(12,000)	-	-	-	(12,000)
Denbighshire	10,000	-	-	-	10,000
Wrexham	22,000	-	-	-	22,000
Total	84,857	-	(3,908)	-	80,949

The trustees wish to formally provide for potential future liabilities. The above funds are those designated

Redundancy - although due to financial constraints it is not possible to provide for all areas and central staff in full, up to two-thirds of the potential liability as at 31 March 2021 is provided for.

Legacy (Anglesey only) - for additional care provision during future years.

Theodore Wood Trust - these funds are to be used to fund work in Anglesey.

15 Prior year adjustment

	£
Total funds - as previously reported	186,788
Prior period adjustment on deferred grants	151,547
Restated total funds	338,335
Creditors falling due in less than one year - as previously reported	236,143
Prior period adjustment on deferred grants	(151,547)
Restated creditors falling due in less than one year	84,596

Grants, where entitlement is not conditional on the delivery of a specific performance, have been recognised when the charity becomes entitled to the grant. This treatment is in line with the Charity SORP and the charity's accounting policy.

Notes to the Accounts
for the year ended 31 March 2021 (continued)

16 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:	Restricted funds £	Unrestricted funds £	Total £
Fixed assets	-	-	-
Current assets	449,487	169,012	618,499
Creditors: amounts falling due in less than one year	-	(106,013)	(106,013)
Total net assets	449,487	62,999	512,486
2020 (restated)	*322,615*	*15,720*	*338,335*
2020 (previous)	*171,068*	*15,720*	*186,788*

17 Lease commitments

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

	2021 £	*2020 (restated) £*
Expiry date:		
Within one year	-	-
Between two and five years	14,400	*14,400*

Since the year end, two new leases have been entered into, each for an initial two year period. The first commenced on 1 June 2021 at a rate of £13,776 per annum and the second on 1 September 2021 at an annual rate of £9,600.

18 Ultimate controlling party

The ultimate controlling party of the Charity is the Board of Trustees/Directors.

19 Covid-19

As with most other organisations, the Charity was adversely affected by the global Coronavirus pandemic. In some cases it was possible to continue to provide support to carers in person but where this was not possible contact was maintained by telephone or Zoom.

In view of the fall in the level of work it was necessary to furlough staff and advantage was taken of the HMRC Coronavirus Job Retention Scheme.

Grant funding and a short term loan were received from the Wales Council for Voluntary Action towards senior staff salaries for the year commencing October 2020.

Notes to the Accounts
for the year ended 31 March 2021 (continued)

20 Summary of results by fund

	Anglesey £	Conwy £	Flintshire £	Gwynedd £	Denbighshire £	Wrexham £	Ceredigion £	Dementia Services £	North Wales Covid Grants £	Gwalia £	North Wales £	2021 Total £	*2020 (restated) Total £*	*2020 (previous) Total £*
Income														
Grants/spot/brokerage & Gwalia	43,222	141,088	50,761	11,278	66,207	31,942	37,586	212,779	-	83,005	23,300	701,168	*777,065*	*833,167*
Covid support & grants	14,757	26,205	13,600	5,030	18,158	13,245	11,081	16,227	271,737	-	26,278	416,318	-	-
Donations and fundraising	4,581	2,539	141	750	1,797	345	245	2,288	-	-	2,597	15,283	*12,832*	*12,832*
Bank interest	-	-	-	-	-	-	-	-	-	-	1,278	1,278	*1,073*	*1,073*
Total income	62,560	169,832	64,502	17,058	86,162	45,532	48,912	231,294	271,737	83,005	53,453	1,134,047	*790,970*	*847,072*
Expenditure														
Staff costs	47,857	129,468	51,631	10,143	60,252	37,116	38,939	149,133	28,125	64,745	76,540	693,949	*773,250*	*773,250*
Operating costs	1,917	5,977	-	-	3,528	-	3,291	33,891	-		45,480	94,084	*100,631*	*100,631*
Covid support	-	-	-	-	-	-	-	-	171,863	-	-	171,863	-	-
Support costs/costs borne centrally	3,893	29,812	11,877	1,507	13,403	6,805	7,589	-	-	18,260	(93,146)	-	-	-
Total expenditure	53,667	165,257	63,508	11,650	77,183	43,921	49,819	183,024	199,988	83,005	28,874	959,896	*873,881*	*873,881*
Net income/(expenditure)	8,893	4,575	994	5,408	8,979	1,611	(907)	48,270	71,749	-	24,579	174,151	*(82,911)*	*(26,809)*
Transfers	-	(16,000)	-	-	-	-	-	-	-	-	16,000	-	-	-
Funds at 1 April 2020														
As previously reported	74,083	16,151	45,751	(11,209)	13,649	39,173	(6,530)	-	-	-	15,720	186,788	*421,246*	*213,597*
Prior year adjustment	3,000	42,132	29,956	-	-	-	-	69,759	-	-	6,700	151,547	-	-
	77,083	58,283	75,707	(11,209)	13,649	39,173	(6,530)	69,759	-	-	22,420	338,335	*421,246*	*213,597*
Total funds at 31 March 2021	85,976	46,858	76,701	(5,801)	22,628	40,784	(7,437)	118,029	71,749	-	62,999	512,486	*338,335*	*186,788*
Designated funds at 31 March 2021	37,949	7,000	16,000	(12,000)	10,000	22,000	-	-	-	-	-	80,949	*84,857*	*84,857*
Restricted funds at 31 March 2021	48,027	39,858	60,701	6,199	12,628	18,784	(7,437)	118,029	71,749	-	-	368,538	*237,758*	*86,211*
Unrestricted funds at 31 March 2021	-	-	-	-	-	-	-	-	-	-	62,999	62,999	*15,720*	*15,720*