

**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.

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

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 2022

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.

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

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.

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

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.

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

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

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Note	£	£	£	£
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	
		<u>674,690</u>		<u>618,499</u>	
Creditors: amounts falling due in less than one year	12	(103,035)		(106,013)	
		<u></u>		<u></u>	
Net current assets			571,655		512,486
			<u>571,655</u>		<u>512,486</u>
Net assets			<u>571,655</u>		<u>512,486</u>
Charity funds					
Unrestricted funds					
Undesignated		162,933		62,999	
Designated		-		-	
		<u>162,933</u>		<u>62,999</u>	
Restricted funds					
Undesignated	13	327,773		368,538	
Designated	14	80,949		80,949	
		<u>408,722</u>		<u>449,487</u>	
Total funds			571,655		512,486
			<u>571,655</u>		<u>512,486</u>

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

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

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.

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

Notes to the Accounts
for the year ended 31 March 2022 (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 £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:

<i>Asset Category</i>	<i>Annual rate</i>
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.

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

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	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	51,307
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											-	56,260
Grants - office support									133,929		-	10,000
Grants - provision of food/white goods/ipads											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	

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

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	747,963	215,815	-	963,778	959,896
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2021	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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	-	-
	<hr/>	<hr/>
Auditor's remuneration comprised:		
Audit	3,300	3,120
Accountancy	-	-
	<hr/>	<hr/>

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

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

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
	<hr/> 747,963	<hr/> 693,949

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

	2022 No.	2021 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
	<hr/> 48	<hr/> 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.

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

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
	<hr/>
Depreciation	
At 1 April 2021 & 31 March 2022	7,756
	<hr/>
Net book value	
At 31 March 2022 & 31 March 2021	-
	<hr/>

11 Debtors

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

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
	<hr/>	<hr/>
	103,035	106,013
	<hr/>	<hr/>

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

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	368,538	893,447	(862,806)	(71,406)	327,773
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2021	<u>237,758</u>	<u>1,020,889</u>	<u>(848,017)</u>	<u>(42,092)</u>	<u>368,538</u>

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.

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

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	80,949	-	-	-	80,949
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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.

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

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)
	<hr/>	<hr/>	<hr/>
Total net assets	408,722	162,933	571,655
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>

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.

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

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

19 Summary of results by fund

	Anglesey £	Conwy £	Flinshire £	Gwynedd £	Denbighshire £	Wrexham £	Ceredigion £	Dementia Services £	North Wales Covid Grants £	Gwalla £	North Wales Incl NWDC £	2022 Total £	2021 Total £
Income													
Grants/spot/brokerage & Gwalla	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	366,538
Unrestricted funds at 31 March 2022	-	-	-	-	-	-	-	-	-	-	162,933	162,933	62,999