

**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**

**CONTENTS**

	<b>Pages</b>
Report of the Trustees/Directors	1 - 8
Report of the Auditors	9 - 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Accounts	15 - 24

**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

**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**

**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.

**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 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.



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

**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.

**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**

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.

**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**

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.

**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**

**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.

**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 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.



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**

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Note	£	£	£	£
<b>Income from</b>					
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
<b>Total income</b>		<b>110,755</b>	<b>967,196</b>	<b>1,077,951</b>	<b>1,022,947</b>
<b>Expenditure</b>					
Charitable activities					
Carers' support	5	102,656	995,025	1,097,681	963,778
<b>Total expenditure</b>		<b>102,656</b>	<b>995,025</b>	<b>1,097,681</b>	<b>963,778</b>
<b>Net income/(expenditure)</b>	7	<b>8,099</b>	<b>(27,829)</b>	<b>(19,730)</b>	<b>59,169</b>
Transfer between funds	13	-	-	-	-
<b>Net movement in funds</b>		<b>8,099</b>	<b>(27,829)</b>	<b>(19,730)</b>	<b>59,169</b>
<b>Reconciliation of funds</b>					
<b>Funds at 1 April 2022</b>		<b>162,933</b>	<b>408,722</b>	<b>571,655</b>	<b>512,486</b>
<b>Funds at 31 March 2023</b>		<b>171,032</b>	<b>380,893</b>	<b>551,925</b>	<b>571,655</b>

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

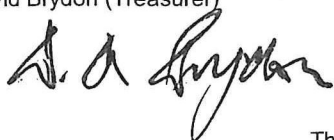
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

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

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

**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.

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

**Notes to the Accounts**  
**for the year ended 31 March 2023 (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:

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

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

**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
	£	£	£	£	£	£	£	£	£	£	£	£
<b>2 Donations and legacies</b>												
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	
<b>3 Charitable activities</b>												
Grants/Spot/Brokerage												
Ynys Môn County Council											50,831	30,046
Conwy County Borough Council											162,166	175,375
Flintshire County Council											38,080	46,846
Gwynedd County Council											-	949
Denbighshire County Council											37,769	39,587
Wrexham County Borough Council											13,439	15,460
Ceredigion County Council											84,938	81,526
BCUHB - Health	19,134	32,994	13,159	1,260	7,794	13,986		397,564	76,864	(6,384)	81,943	81,600
BCUHB - Dementia Centres											397,564	-
Welsh Government - Wellbeing & Inclusion											76,864	-
Watford Foundation											15,000	-
Lloyds Bank Foundation - Young Adult Carers											-	24,943
Carers Trust											-	1,000
BCUHB - Dementia Project											-	213,361
Gwalia											74,183	80,703
North Wales Dementia Centre											29,559	40,935
<b>Covid support</b>												
HMRC - Coronavirus Job Retention Scheme											-	10,512
Welsh Government - Covid Bonuses (note 8)											-	37,331
Grants - provision of food/white goods/pads											-	133,929
<b>Total</b>	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	
<b>4 Investment income</b>												
Bank and bond interest	-	-	-	-	-	-	-	-	-	953	953	898
2022	-	-	-	-	-	-	-	-	-	898	898	



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

**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
	£	£	£	£	£
<b>Charitable activities</b>					
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	834,020	263,661	-	1,097,681	963,778
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2022	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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	-
	<hr/>	<hr/>
Auditor's remuneration comprised:		
Audit	3,600	3,300
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 2023 (continued)**

**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
	<hr/>	<hr/>
	834,020	747,963
	<hr/>	<hr/>

**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 No.	2022 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
	<hr/>	<hr/>
	50	48
	<hr/>	<hr/>

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.

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

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

**10 Fixed assets: tangible assets**

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

**11 Debtors**

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

**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
	<u>171,745</u>	<u>103,035</u>

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

**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)	-	-
<b>Total</b>	<b>327,773</b>	<b>967,196</b>	<b>(995,025)</b>	<b>5,255</b>	<b>305,199</b>
<b>2022</b>	<b>368,538</b>	<b>893,447</b>	<b>(862,806)</b>	<b>(71,406)</b>	<b>327,773</b>

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.

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

**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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	80,949	-	(5,255)	-	75,694
	<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 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.

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

**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)
	<hr/>	<hr/>	<hr/>
Total net assets	380,893	166,180	551,925
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>

**17 Ultimate controlling party**

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

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

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

19 Summary of results by fund													2023	2022
	Anglesey £	Conwy £	Flinthshire £	Gwynedd £	Denbighshire £	Wrexham £	Ceredigion £	Dementia Services £	Wellbeing & Inclusion / WG grants £	Gwalia £	North Wales Incl NWDC £	Total £	Total £	
Income														
Grants/sponsor/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	