

**YMDDIRIEDOLAETH GOFALWYR GOGLEDD CYMRU -
GWASANAETHAU GOFAL CROESFFYRDD
CARERS TRUST NORTH WALES -
CROSSROADS CARE SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

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REGISTERED COMPANY NUMBER - 6205600

REGISTERED CHARITY NUMBER - 1119142

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CARERS TRUST NORTH WALES - CROSSROADS CARE SERVICES
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REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

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

Reference and Administrative Information

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

Trustees

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

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

Management Team

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

Auditors

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

Bankers

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

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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.

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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.

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

Ensuring our Work Delivers our Aims

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

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

Focus of our Work

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

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

Training

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

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

Delivering Public Benefit

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

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

Who used and benefited from our services

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

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

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

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

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

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

Achievements and Performance

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

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

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

Gwalia Care Service

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

Dementia Centres

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

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Well-being and Inclusion

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

Financial Review

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

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

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

Principal Funding

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

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

Reserves Policy

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

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

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

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Plans for Future Periods

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

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

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

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

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

Responsibilities of the Trustees

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

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

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

By order of the board



Alison Jones
Company Secretary

20 November 2024

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

Opinion

We have audited the financial statements of Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd / Carers Trust North Wales - Crossroads Care Services (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

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

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

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

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

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

Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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

Salisbury & Company

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: *16.11.2024*

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Carers Trust North Wales - Crossroads Care Services

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

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

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

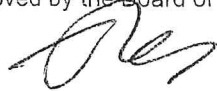
Ymddiriedolaeth Gofalwyr Gogledd Cymru - Gwasanaethau Gofal Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

Balance Sheet
as at 31 March 2024

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

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

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


John Rees (Vice-Chair)


David Brydon (Treasurer)

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

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

Statement of Cash Flows
for the year ended 31 March 2024

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

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

Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

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

a Basis of preparation

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

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

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

b Fund accounting

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

c Income recognition

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

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

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

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

d Expenditure recognition

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

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

e Operating leases

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

f Tangible fixed assets and depreciation

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

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

<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 Croesffyrdd
Carers Trust North Wales - Crossroads Care Services

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

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

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

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

5 Expenditure

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

6 Corporation tax

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

7 Net income/(expenditure)

This is stated after charging:	2024	2023
	£	£
Auditor's remuneration	4,200	3,600
Depreciation	1,672	1,508
	<u>4,200</u>	<u>3,600</u>
Auditor's remuneration comprised:		
Audit	4,200	3,600
Accountancy	-	-
	<u>4,200</u>	<u>3,600</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 2024 (continued)

8 Staff costs

Staff costs during the year were as follows:

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

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

	2024 No.	2023 No.
Chief Executive Officer	1	1
Registered Care Manager/Development staff	2	2
Administrative staff	3	3
Carer support workers	37	37
Project workers	12	7
	<hr/>	<hr/>
	55	50
	<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 (2023 - £nil).

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

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

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

10 Fixed assets: tangible assets

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

11 Debtors

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

12 Creditors: amounts falling due in less than one year

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

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

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

13 Restricted funds - undesignated

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

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

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

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

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

14 Designated funds

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

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

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

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

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

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

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

15 Analysis of net assets between funds

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

16 Lease commitments

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

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

19 Summary of results by fund

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