

ROTHERHAM CROSSROADS - CARING FOR CARERS
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
Year ended: 31 March 2023

Charity no: 1062664
Company no: 3370678

TRUSTEES' REPORT
31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

OUR PURPOSES AND ACTIVITIES

Rotherham Crossroads - Caring For Carers is a not for profit voluntary organisation whose purpose is to relieve the stresses experienced by Carers and beneficiaries. We provide a range of services to support Carers in their own home, giving them "time" to be themselves. Care and support services are also provided to people with care needs to maximise independence and enable them to live out in the community. The geographic area of service provision is Rotherham and surrounding districts in South Yorkshire.

In shaping our objectives for the year and planning our activities we have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" at our trustees' meetings. We also have placed particular emphasis on added value and how we are giving back to the community. We seek to promote our objectives by providing services to those that need it most.

Crossroads Care Rotherham is committed to providing practical support in the home and community to enable Carers to have a short respite break from their day-to-day caring responsibilities whilst promoting independent living.

In providing this service to Carers, Crossroads Care Rotherham delivers a personalised approach to personal care for people with care needs (service users). In some circumstances we provide services directly to people with care needs who do not have a Carer to support them to ensure they are not left struggling on their own.

In order to deliver a professional and caring service, we employ and train care support workers who work in the client's own home to provide:

- 24-hour Carer support.
- Domiciliary care direct to adults with a physical disability.
- Individual packages of care to meet client's needs.
- Respite care for Carers who care at home for a person with a disability.
- Services to adults under both framework and block agreements with Rotherham Neighbourhoods and Adult Services and NHS Rotherham (CCG).
- Services to adults with Learning Disabilities.
- Social Prescribing Service supporting carers of adults with a long-term condition.
- Dementia Enabling and Support Service.
- Health and Wellbeing support.
- End of Life and Continuing Care to Adults.
- Carers Resilience Project.
- Carers Befriending and support services
- Carers Community Hub – The Corner

TRUSTEES' REPORT
31 March 2023

Services are currently purchased by:

- Private individuals.
- Rotherham Metropolitan Borough Council – Neighbourhood and Adult Services.
- NHS Rotherham (CCG).
- Voluntary groups within South Yorkshire

Additional services offered to carers;

- Befriending (face to face and telephone)
- Walking groups
- Carers groups
- Therapies (massage, Reiki, Hypno therapy)
- Counselling
- Wellness sessions

All services are provided after full consultation with both the Carer and the person with care needs. Where services to children are provided care is taken to involve the child in the development of the service. We aim to supplement and complement existing statutory services and work closely with them.

ACHIEVEMENTS AND PERFORMANCE

The financial year was stable in comparison to the previous few years. The strategy set for the year was to achieve a break-even / surplus position, which has been achieved. We continue to develop our services responding to client need and aspiring towards excellence for our carers. We have achieved all contract requirements and achieved all KPIs in which we are assessed. The Corner continues to provide a steady income and an avenue for volunteers to contribute back to the community.

Recruitment and retention in the care sector continues to be a challenge and although we are below the average 50% turnover rate we have still struggled to keep up with the turnover of staff versus demand for our services.

The company has maintained all existing quality marks including ISO 9001:2015, Kite Mark Plus and the Wellbeing Charter. Investment into due diligence has been made this year by recruitment of a Compliance Manager ensuring quality is at the forefront of our services. Having achieved Excellent in our PAMMS assessment and continue to maintain our 'outstanding' rating for CQC we hold a strong foundation for growth in the coming years.

FINANCIAL REVIEW

In the year under review total incoming resources were £76,942

Net income was £85,234 on unrestricted funds and net expenditure was £8,292 on restricted funds.

Principal Funding Sources

We continue to hold Service Level Agreements with the Local Authority Neighbourhoods and Adult Services and NHS Rotherham (CCG) and with a number of private and Direct / Indirect Payment funded clients.

TRUSTEES' REPORT
31 March 2023

Investment Powers and Policy

As a not for profit organisation most of the charitable company's funds are spent in the short term. However, the charitable company is empowered to make any investment which the Trustees see fit.

Reserves Policy and Going Concern

The trustees' principal concern is to ensure that, in the event that major contracts are not renewed or replaced, the charitable company would have sufficient liquid reserves available to enable it to continue services to our clients whilst alternative providers are being sought. Reserves have been established to cover these eventualities. The Board aim to maintain a level of free reserves equating to 6 months running cost, with a minimum of three months.

On 31 March 2023 unrestricted funds stood at £624,035 and designated funds at £258,908.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

PLANS FOR FUTURE PERIODS

It is an exciting year ahead for Crossroads with opportunities in Doncaster, the plans to open a Day Centre, hopes to secure funding with the Lottery and a partnership with an environmental company to increase our green footprint and added value to the community. This is all in addition to the increased need for care in Rotherham which we are well placed to deliver.

Contracts with RMBC and RCCG have been secured for another year so funding is stable and it is anticipated we will receive an uplift on existing funds.

The Carers Information and Support Service funding from RMBC is due to come to an end but an application to The Lottery has been made and hopeful this will be successful to not only fund the project but expand it out further into the Rotherham Borough. This will provide 3 years funding for the project.

We have plans for fundraising events, which will hopefully achieve our target set for the year and provide an occasion for our carers and clients to look forward to and get involved.

We would like to place some emphasis on application for awards which will demonstrate the quality services we are able to offer and achieve some recognition outside of Rotherham for the work that we do and the difference we make to peoples' lives every day.

We will continue to focus on recruitment but also invest time on retention and looking after our staff. We believe completely in recruiting the right people not just anyone. We pride ourselves on quality and passion for care and we will only recruit people who share these qualities.

Crossroads will continue to work closely with partners in the community and strive to make new relationships which will propel the organisation into a growth position. We aim to meet need and develop services where there is an identifiable gap.

The charity's commitment to the delivery of high quality services remains paramount as is the aim to maintain all existing quality marks.

TRUSTEES' REPORT
31 March 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Rotherham Crossroads – Caring For Carers

Charity Registration Number: 1062664

Company Registration Number: 3370678

Registered Office and
Operational address: Unit H, The Point
Bradmarsh
Rotherham
S60 1BP

Trustees

The Trustees who served during the year and since the year end were as follows:

E Bennett

M S Doran
S Hall (appointed 24 November 2022)
Dr M Holt (resigned 24 November 2022)
M Hudson
S Kirk
D Liso
J Neal (appointed 24 November 2022)
M Spelght

Secretary

M S Doran

Senior Management Team

K Davis Chief Executive Officer
F Warner Operations Officer
J Duffy Finance Manager
E Hopkinson Project and Development Manager

Auditors

O'Brien & Co
Chartered Accountants
31A Finkle Street
Selby
YO8 4DT

Bankers

Barclays Bank plc
Bridgegate
Rotherham
S60 1PG

Santander
Bootle
Merseyside
L30 4GB

TRUSTEES' REPORT
31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 14 May 1997 and registered as a charity on 5 June 1997. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association as amended by special resolution(s) dated 15/01/2003, as amended by certificate of incorporation on change of name dated 31/01/2003, as amended by special resolution(s) dated 11/09/2008, as amended by special resolution(s) dated 29/09/2011, as amended by special resolution registered at Companies House on 27 March 2018. In the event of the company being wound up during the period of membership, or within one year afterwards, members are required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the charitable company are also charity trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve a term of office of three years after which they must offer themselves for re-election at the next Annual General Meeting if they wish to continue in office.

The charitable company's work focuses on Carers and people with care needs. The Board continually seeks to ensure that their needs are appropriately reflected through the diversity of the Board. To maintain a broad skills mix members of the Board are requested to provide a list of their skills. This record is updated each year and, in the event of a particular skill gap being identified, individuals will be approached to offer themselves for election to the Board.

Trustee Induction and Training

All intending trustees receive an explanatory letter of welcome from the chairman and an induction pack which includes links to the Charity Commission website along with the charitable company's Memorandum & Articles and latest financial statements and AGM Report.

Organisation

The company has a Board of Trustees with 7 members who meet every eight weeks and are responsible for the strategic direction and policy of the charitable company. The day to day work of the charitable company is organised by paid employees who co-ordinate the charitable company's activities.

Related parties and co-operation with other organisations

Rotherham Crossroads - Caring For Carers is a network partner of Carers Trust the largest Carers charity in the UK and as a partner the charitable company works within a national framework of policies and procedures.

Pay policy for senior staff

The board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable charity in charge of directing and controlling, running and operating the company on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 9 and 10 to the accounts.

The pay of the senior staff is reviewed annually and usually increased in accordance with average earnings of other organisations in the care sector of similar size run on a voluntary basis.

TRUSTEES' REPORT
31 March 2023

Risk Management

The Board continue to review the major risks to the charitable company and has a Risk Management Strategy which comprises:

- An annual review of the risks the charitable company may face including both the financial and operational impacts of Covid-19
- The establishment of systems and procedures to mitigate these risks as included in the risk register.
- The implementation of procedures for minimising any potential impact on the charitable company should any of the risks materialise.

The procedures are reviewed annually to ensure they continue to meet the needs of the charitable company.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Rotherham Crossroads - Caring For Carers for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions.

TRUSTEES' REPORT
31 March 2023

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

The trustees of the company who held office at the date of approval of this Annual Report as set out above each confirm that:

- So far as they are aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

O'Brien & Co, Chartered Accountants, have indicated their willingness to continue in office and a resolution concerning their re-appointment will be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Trustees on 17 November 2023 and signed on its behalf by:



M S DORAN
CHAIRMAN

31 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM CROSSROADS - CARING FOR CARERS

Opinion

We have audited the financial statements of Rotherham Crossroads - Caring For Carers (the charitable company) for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources 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 Auditor's 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 12 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

31 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM CROSSROADS - CARING FOR CARERS (continued)

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report 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 Trustees' Annual Report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; 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 obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 6], 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.

31 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM CROSSROADS - CARING FOR CARERS (continued)

Auditor's 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions; and

31 March 2023

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM CROSSROADS -
CARING FOR CARERS (continued)**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

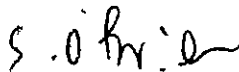
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen O'Brien FCA
Senior Statutory Auditor
for and on behalf of O'Brien & Co
Statutory Auditor
Chartered Accountants
31A Finkle Street
SELBY YO8 4DT

17 November 2023

STATEMENT OF FINANCIAL ACTIVITIES
(Including an Income and Expenditure Account) for the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME						
Donations & Legacies	3	28,395	0	0	28,395	12,136
Income from Charitable Activities	4	1,156,990	0	791,468	1,948,458	1,923,204
Income from Other Trading Activities	5	12,455	0	0	12,455	6,160
Investment Income		893	0	0	893	51
Total Income		<u>1,198,733</u>	<u>0</u>	<u>791,468</u>	<u>1,990,201</u>	<u>1,941,551</u>
EXPENDITURE						
Costs of Raising Funds		4,659	0	0	4,659	3,022
Expenditure on Charitable Activities	6	1,108,840	0	799,760	1,908,600	1,968,168
Total Expenditure		<u>1,113,499</u>	<u>0</u>	<u>799,760</u>	<u>1,913,259</u>	<u>1,971,190</u>
Net income / (expenditure) for the year	8	85,234	0	(8,292)	76,942	(29,639)
Transfers between Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Movement In Funds In Year		85,234	0	(8,292)	76,942	(29,639)
Reconciliation of Funds						
TOTAL FUNDS BROUGHT FORWARD		538,801	258,908	8,292	806,001	835,640
TOTAL FUNDS CARRIED FORWARD	15	<u>624,035</u>	<u>258,908</u>	<u>0</u>	<u>882,943</u>	<u>806,001</u>

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

All income and resources expenditure derives from continuing activities.

The notes on pages 15 to 23 form part of these financial statements.

ROTHERHAM CROSSROADS - CARING FOR CARERS
(A Company Limited by Guarantee)


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BALANCE SHEET
31 March 2023

		2023		2022	
	note	£	£	£	£
FIXED ASSETS					
Tangible Assets	12		293,475		299,910
CURRENT ASSETS					
Debtors	13	172,837		98,514	
Cash at Bank & in Hand		<u>637,987</u>		<u>620,719</u>	
		810,824		719,233	
LIABILITIES					
Creditors: amounts falling due within one year	14	<u>221,356</u>		<u>213,142</u>	
NET CURRENT ASSETS					
			589,468		506,091
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>882,943</u>		<u>806,001</u>
FUNDS					
	15				
Unrestricted Funds			624,036		538,801
Designated Funds			258,908		258,908
Restricted Funds			0		8,292
			<u>882,943</u>		<u>806,001</u>

The accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the trustees on 17 November 2023 and signed on their behalf by:



M S DORAN
TRUSTEE

Company no: 3370678

STATEMENT OF CASH FLOW
For the year ended 31 March 2023

	Note	2023		2022	
		£	£	£	£
Cash from / (used in) operating activities	19		23,944		(19,617)
Cash flows from Investing activities					
Interest Income		893		51	
Purchase of tangible fixed assets		<u>(7,569)</u>		<u>(24,522)</u>	
Cash used in Investing activities			(6,676)		(24,471)
Cash flows from financing activities					
Repayment of borrowings		<u>0</u>		<u>0</u>	
Cash used in financing activities			<u>0</u>		<u>0</u>
Increase / (Decrease) in cash and cash equivalents in the year			17,268		(44,088)
Cash and cash equivalents at the beginning of the year			620,719		664,807
Total cash and cash equivalents at the end of the year			<u>637,987</u>		<u>620,719</u>

NOTES TO THE FINANCIAL STATEMENTS
31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Preparation

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Rotherham Crossroads - Caring For Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

1 ACCOUNTING POLICIES (continued)

Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of providing care workers who carry out the work of the charity and their associated support costs.

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

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the company's activities. The bases on which support costs have been allocated are set out in note 7.

Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Land	Nil
Freehold Property	2%
Office Equipment	20%

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at Bank and In Hand

Cash at bank and cash in hand is in respect of bank balances.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

Pension Costs

The company has a defined Contribution Pension Scheme. The pension costs charged to the Statement of Financial Activities are the premiums payable in respect of the accounting period.

Significant Judgements and Estimates

In applying its accounting policies the company did not have to make any significant judgements or estimates.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

2 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

3	DONATIONS	Unrestricted	Designated	Restricted	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2023	2023	2023	2023	2022
		£	£		£	£
	Donations & Legacies	28,395	0	0	28,395	12,136

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Designated	Restricted	Total	Total	
	Funds	Funds	Funds	Funds	Funds	
		2023	2023	2023	2023	
		£	£	£	£	
Grants & Welfare Fees						
Rotherham CCG: Carer Support						
	& Dementia	0	0	176,204	176,204	
	Dementia CCG	0	0	241,414	241,414	
	Carers' Community Hub	0	0	53,113	53,113	
	Carers Resilience	0	0	257,441	257,441	
	Rotherham CCG	109,186	0	0	109,186	
	Rotherham MBC	431,895	0	0	431,895	
	Rotherham MBC - CISS	73,408	0	0	73,408	
	Welfare Fees	408,011	0	0	408,011	
	Carers Trust	0	0	7,270	7,270	
	Lottery	0	0	0	0	
	Social Prescribing Service	0	0	56,026	56,026	
	Government Staff Furlough Income	0	0	0	0	
	Rotherham Covid & Carers Grants	90,872	0	0	90,872	
	Other Grants	(131)	0	0	(131)	
	Sundry	43,749	0	0	43,749	
		<u>1,156,990</u>	<u>0</u>	<u>791,468</u>	<u>1,948,458</u>	<u>1,923,204</u>

5	OTHER INCOME	Unrestricted	Designated	Restricted	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2023	2023	2023	2023	2022
		£	£		£	£
	Letting Income	11,960	0	0	11,960	5,100
	Consultancy	495	0	0	495	1,060
		<u>12,455</u>	<u>0</u>	<u>0</u>	<u>12,455</u>	<u>6,160</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Welfare Services 2023 £	Community Hub 2023 £	Total 2023 £	Total 2022 £
Staffing	1,383,529	32,356	1,415,885	1,539,450
Care Workers Travel	91,594	0	91,594	48,620
Project Costs	150,160	0	150,160	147,772
Carers' Community Hub	0	0	0	2,317
Training & Recruitment	1,358	0	1,358	7,518
Premises Costs	18,650	20,330	38,980	18,694
Office Costs	75,146	421	75,567	83,202
Depreciation	9,733	1,838	11,571	10,181
Support Costs (see note 7)	118,485	0	118,485	106,414
Governance Costs (see note 7)	5,000	0	5,000	4,000
	<u>1,853,655</u>	<u>54,945</u>	<u>1,908,600</u>	<u>1,968,168</u>

The charity's main activity is the provision of welfare services. In addition the charity runs the "Carers' Community Hub" consisting of a charity shop, coffee shop and meeting space for carers.

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charitable company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below sets out the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Salaries and related costs	80,150	0	80,150	<i>actual costs</i>
Premises Costs	4,663	0	4,663	<i>20% of costs</i>
Office Costs	31,239	0	31,239	<i>20% of costs</i>
Depreciation	2,433	0	2,433	<i>20% of costs</i>
Statutory Audit Fees	0	5,000	5,000	<i>actual costs</i>
	<u>118,485</u>	<u>5,000</u>	<u>123,485</u>	

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

8 NET INCOME / (EXPENDITURE) FOR THE YEAR

is stated after charging:	2023	2022
	£	£
Auditor's Remuneration	5,000	4,000
Depreciation	<u>14,004</u>	<u>12,726</u>

9 STAFF NUMBERS & COSTS

	2023	2022
	£	£
Wages & Salaries & Other Emoluments	1,383,722	1,494,799
Social Security Costs	84,877	92,587
Other Pension Costs	<u>27,436</u>	<u>30,460</u>
	<u>1,496,035</u>	<u>1,617,846</u>

No employees earned in excess of £60,000 (2022: nil)

The average number of employees during the year was as follows

	Number	Number
Support	22	20
Care Support Workers	<u>82</u>	<u>80</u>
	<u>104</u>	<u>100</u>

Key Management Personnel

The key management personnel comprise the trustees, the Chief Executive Officer, the Operations Officer, the Finance Manager and the Project & Development Manager.

The charity trustees were not paid or received any other benefit from employment with the Charity (2022 £nil). No expenses were paid to any director in the year (In 2022 expenses totalling were £20 were paid to 1 director)

The total emoluments of the key management personnel (salaries, employer's NIC and pension costs) during the year was £162,448 (2022: £179,372)

10 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2022 - Nil).

11 TAXATION

As a charity Rotherham Crossroads - Caring For Carers is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

12	TANGIBLE FIXED ASSETS	Freehold Property	Plant & Equipment	Total
		£	£	£
	COST			
	At 1 April 2022	360,937	117,322	478,259
	Additions	0	7,569	7,569
	Disposals	0	0	0
	At 31 March 2023	<u>360,937</u>	<u>124,891</u>	<u>485,828</u>
	DEPRECIATION			
	At 1 April 2022	87,943	90,406	178,349
	Charge for the year	6,000	8,004	14,004
	Disposals	0	0	0
	At 31 March 2023	<u>93,943</u>	<u>98,410</u>	<u>192,353</u>
	NET BOOK VALUE			
	At 31 March 2023	<u>266,994</u>	<u>26,481</u>	<u>293,475</u>
	At 31 March 2022	<u>272,994</u>	<u>26,916</u>	<u>299,910</u>

All fixed assets are used in direct furtherance of the charitable company's objects.

At 31 March 2023 the company had made no capital commitments (2022: £nil).

13	DEBTORS: amounts falling due within one year:	2023 £	2022 £
	Trade Debtors	172,837	93,823
	Prepayments	0	4,691
		<u>172,837</u>	<u>98,514</u>

14	CREDITORS: amounts falling due within one year.	2023 £	2021 £
	Other Creditors and Accruals	183,636	151,412
	Deferred Income	0	19,092
	Other Tax and Social Security	37,720	42,638
		<u>221,356</u>	<u>213,142</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

15 FUNDS	B/F	Incomng Resources	Outgoing Resources	Transfers	C/F
	£	£	£	£	£
Unrestricted Funds					
Free Reserves	538,801	1,198,733	1,113,499	0	624,035
Designated Funds					
Liabilities Fund	220,000	0	0	0	220,000
Building Repair Fund	15,576	0	0	0	15,576
Development Fund	23,332	0	0	0	23,332
	<u>258,908</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>258,908</u>
Restricted Funds					
Carer Support & Dementia	0	417,618	417,618	0	0
Carers' Community Hub	0	53,113	53,113	0	0
Carers Resilience	0	257,441	257,441	0	0
Carers Trust	6,454	7,270	13,724	0	0
Social Prescribing Service	0	56,026	56,026	0	0
Rotherham Police Grant	1,838	0	1,838	0	0
	<u>8,292</u>	<u>791,468</u>	<u>799,760</u>	<u>0</u>	<u>0</u>
Total Funds	<u>806,001</u>	<u>1,990,201</u>	<u>1,913,259</u>	<u>0</u>	<u>882,943</u>

Purposes of Designated Funds

Liabilities Fund To cover liabilities which would occur if Local Authority / NHS contracts were to be substantially reduced.

Building Repair Fund To cover repair and renewal costs of the company's freehold property.

Development Fund Funds have been set aside to cover the cost of any development issues which may be identified by the Board of Trustees and the cost of development of services in the South Yorkshire area.

Purposes of Restricted Funds

Carer Support & Dementia The service aims to support people with dementia and their carers to remain living independently in their own homes for as long as possible, reducing the number of admissions to hospital and to prevent carer breakdown.

Carers' Community Hub The 'Carers' Community Hub' based in Rotherham Town Centre offers a meeting place where carers can come together to receive information, guidance and peer support. The Hub is also a source of income for the organisation through the provision of a charity and coffee shop. Through existing contracts with Rotherham CCG, funds have been awarded to assist with the cost associated with the hub's development.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

15 FUNDS (continued)

Carers Resilience	This project involves partnership working with Alzheimer Society and Age UK supporting Carers of people with Dementia by building their resilience through the provision of advice, enabling them to continue caring. By doing so it aims to reduce GP visits and hospital admissions.
Carers Trust	As a Network Partner of Carers Trust, Crossroads Care Rotherham are able to access grants to support carers in their role of caring for a loved one. Five Individual grants of up to £300 per month and group grants of £500 are available for the benefit of carers in Rotherham and surrounding districts of South Yorkshire.
Social Prescribing Service	This service funded by Rotherham's CCG and managed by VAR provides a menu of support options for Carers of people with Long Term Conditions. Carers are referred through case management teams to sources of support in their community. The project aims to reduce the need for inappropriate hospital admission by providing Carers with skills knowledge and time to manage their own health and wellbeing.
Rotherham Police Grant	Grant to finance equipment for the Carers' Community Hub.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	293,475	0	0	293,475
Current Assets	551,916	258,908	0	810,824
Creditors: <i>amounts falling due within one year</i>	(221,356)	0	0	(221,356)
	624,035	258,908	0	882,943

17 INDEMNITY INSURANCE

Indemnity Insurance cover at a cost of £520 (2022: £544) has been incurred to protect the charitable company from loss arising from the neglect or defaults of its trustees, employees or agents.

18 FUTURE FINANCIAL COMMITMENTS

At 31 March 2023 the company had total commitments under operating leases over the remaining life of these assets of £39,755 (2022: £nil).

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

19 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net movement in funds	76,942	(29,639)
Add back depreciation charge	14,004	12,726
Less interest shown in investing activities	(893)	(51)
(Increase) / Decrease in debtors	(74,323)	8,310
Increase / (Decrease) in creditors	8,214	(10,963)
Net cash from / (used in) from operating activities	<u>23,944</u>	<u>(19,617)</u>

INCOME & EXPENDITURE ACCOUNT
For the year ended 31 March 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Rotherham CCG Carer Support & Dementia	0	0	176,204	176,204	170,456
Dementia CCG	0	0	241,414	241,414	233,536
Carers' Community Hub	0	0	53,113	53,113	52,110
Carers Resilience	0	0	257,441	257,441	249,040
Rotherham CCG	109,186	0	0	109,186	89,801
Rotherham MBC	431,895	0	0	431,895	452,543
Rotherham MBC - CISS	73,408	0	0	73,408	49,092
Welfare Fees	408,011	0	0	408,011	391,110
Carers Trust	0	0	7,270	7,270	49,126
Social Prescribing Service	0	0	56,026	56,026	34,786
Rotherham Covid & Carers Grants	90,872	0	0	90,872	113,248
Staffing & Kickstart Grants	0	0	0	0	9,397
Other Grants	(131)	0	0	(131)	18,466
Donations	28,395	0	0	28,395	12,136
Sundry	34,997	0	0	34,997	16,653
Fundraising	21,207	0	0	21,207	0
Interest Received	893	0	0	893	51
TOTAL INCOME	1,198,733	0	791,468	1,990,201	1,941,551
EXPENDITURE					
Staffing	802,977	0	665,622	1,468,599	1,587,386
Pension Contributions	27,436	0	0	27,436	30,460
Travelling Expenses	91,594	0	0	91,594	48,620
Fundraising Costs	4,659	0	0	4,659	3,022
Training & Recruitment	1,358	0	0	1,358	7,518
Rent & Rates	15,320	0	0	15,320	3,212
Light & Heat	18,634	0	0	18,634	17,291
Property Maintenance	9,689	0	0	9,689	2,864
Insurance	12,202	0	0	12,202	13,607
Telephone	19,265	0	0	19,265	19,113
Affiliation Fees	6,349	0	0	6,349	6,150
Legal & Professional Fees	25,952	0	0	25,952	10,955
IT Costs	27,768	0	0	27,768	31,186
Office & Miscellaneous Expenses	18,250	0	0	18,250	25,498
Bank Charges	2,020	0	0	2,020	1,493
Carers Resilience	0	0	126,715	126,715	102,717
Carers Trust Grants	0	0	5,585	5,585	16,811
Rotherham Grants	7,824	0	0	7,824	23,112
Grants & Carer Support Lottery Funded	10,036	0	0	10,036	5,132
Carers' Community Hub	0	0	0	0	2,317
Depreciation	12,166	0	1,838	14,004	12,726
TOTAL EXPENDITURE	1,113,499	0	799,760	1,913,259	1,971,190
NET INCOME / (EXPENDITURE)	85,234	0	(8,292)	76,942	(29,639)