

Company Number: NI030717
Charity Number: 102188

Crossroads Care NI
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2023

Daly Park & Company Limited
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Crossroads Care NI

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Crossroads Care NI TRUSTEES' AND OTHER INFORMATION

Trustees	Lorna Martin Peter Bryans Allison Campbell Maggie Bennett David Barclay Anne Gallagher Rebecca Kincade (Resigned 14 March 2023) Sean McQuaid Brian Patterson Esther Stewart Marian Traynor
Company Secretary	Lorna Martin
Charity Number in Northern Ireland	102188
Company Number	NI030717
Registered Office and Principal Address	Kincade Martin House 432 Upper Newtownards Road Belfast County Antrim BT4 3GY Northern Ireland
Auditors	Daly Park & Company Limited Chartered Accountants and Registered Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim BT1 6JS Northern Ireland

Crossroads Care NI

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Crossroads Care NI present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The objects of the Company are, for the public benefit, to relieve the stresses experienced by carers and people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community based care attendants and, at the discretion of the board and in exceptional circumstances, to provide such care attendants for disabled people alone.

ACHIEVEMENTS AND PERFORMANCE

Recovering from the Pandemic and the growing challenges of the current economic climate we continue with the most extremely challenging times we have ever seen for the Domiciliary Care sector. Community Care hours have steadied somewhat although generally, only essential domiciliary services are readily available. Thankfully with the financial help from the Department of Health during the year, Crossroads shows a steady recovery in this financial year.

Our Young Carers project has continued with steady progress during the year with outings and events now fully restored after the Pandemic. We have been extremely happy with the funding and specific grant aid received for the Young Carers Project during the year.

The In Your Prime project continues to provide support through the project, although funding during this year has been down. The new year looks more promising with additional advertising for volunteers and active management in place to build on our volunteer portfolio which in turn will increase the help for vulnerable isolated older people.

The Activity and Sensory Room project has recovered significantly over the past year post pandemic. With increased services due to funding, we have introduced a Holiday Project Scheme funded by the LFT Trust. We continue to actively seek to secure future funding for the Activity and Sensory Room to update equipment for the Children.

Crossroads Care NI

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Structure, Governance and Management

Structure

GOVERNING DOCUMENT

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 1998.

The trustees of Crossroads ensure that the charity complies with the governing document. Trustees also make sure that charity law requirements and other laws that apply to the charity are complied with.

Crossroads governing document declare that:

- What the charity exists to do (its purpose as explained in the objects clause) is adhered to.
- What powers it has to further its objects
- How many trustees there should be and how they are appointed and removed
- Rules about trustees' meetings, how they are arranged and conducted and recorded
- How to close down the charity

The directors who served during the year were:

- B Patterson - Chairman
- E Stewart - Treasurer
- M Traynor - Vice Chairman
- L Martin - Secretary
- D Barclay
- S McQuaid
- A Gallagher
- R Kincade (Resigned 14/3/23)
- P Bryans
- A Campbell
- M Bennett

The organisation is governed by the directors who are selected by nomination to the board.

All major decisions are made by the directors who are responsible for the oversight and good governance of the charity. Day to day operational decisions are delegated to the Chief Executive Officer.

APPOINTMENT OF TRUSTEES

Trustees are appointed in line with the Memorandum & Articles of Crossroads. Four trustees are elected annually by the other trustees of the charity attending the Annual General Meeting to hold positions of Chairman, Vice-Chair, Treasurer and Secretary. The trustees have powers to co-opt up to two further members to fill specialist roles.

Crossroads Care NI

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Governance

TRUSTEE INDUCTION AND TRAINING

New trustees undergo an orientation day to brief them on:

- Their legal obligations under charity and company law
- Informing the new trustee on the content of the Memorandum and Articles of Association
- The committee and the decision making processes
- The recent financial performance of the charity
- During the induction day they will meet key employees and other trustees
- Trustees are encouraged to attend appropriate external training events to help with their role as trustee

ORGANISATION AND COMMITTEES

Crossroads trustees meet quarterly, but if a particular subject needs further work then an extraordinary meeting is called.

At certain times a sub-committee, if needed, is established to take on specific responsibilities and to make recommendations to the main board.

An organisational chart is attached showing the structure of the organisation whereby the board has overall responsibility of Crossroads.

RELATED PARTIES AND CO-OPERATION WITH OTHER ORGANISATIONS

Crossroads have a partnership with the British Medical Association (NI) dating back many years. The BMA have been supportive of the work of Crossroads and have entered into partnership for the Young Carers project and the In Your Prime project.

The majority of Crossroads domiciliary work is funded through contracts with Health and Social Care Trusts.

PAY POLICY FOR SENIOR STAFF

Directors are unpaid volunteers who have independent control over, and legal responsibility for, the management and administration of Crossroads. The Directors of Crossroads give of their time freely and no director receives remuneration.

The senior management team are the key personnel in charge of the operations and day to day business of the charity. Senior staff are appointed at a salary that is deemed reasonable for the position. The pay of the senior staff is not increased nor reviewed.

RISK MANAGEMENT

Crossroads have 4 ISO'S International Organisation for Standardisation

A standard is a document that provides requirements, specifications, guidelines or characteristics that can be used consistently to ensure processes and services are fit for their purpose.

ISO9001 - Quality Management System
ISO 27001 - Information Security Management System
ISO 14001 - Environmental Management System
OHSAS 18001 - Health & Safety Management System

- Crossroads review on a regular basis the principal risks and uncertainties of the organisation
- Policies, systems and procedures are in place to mitigate risks identified in the review
- Procedures are implemented to minimise or manage any potential impact on Crossroads should risks materialise
- Financial sustainability is the major risk for Crossroads and regular reviews are undertaken to ensure liquid funds to settle debts as they fall due are available
- Non-financial risks such as fire, health& safety, and food hygiene are managed by ensuring accreditation is up to date

Crossroads Care NI

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Financial Review

PRICING POLICY

The cost for Domiciliary Care service is decided by each Health Trust. The Trusts set the hourly rate that they will pay for our service. There is no negotiation - they operate on a 'take it or leave it' policy. Crossroads are aware through auditors how much an hour of cost and it is seldom the cost per hour that the Trust offers.

The care rates offered by the Trust Board for the financial year 2022-2023 was merely £0.8p per care hour increasing by only 0.44%, and disappointingly no further increase predicted for April 2023.

The Board are happy with the results for the year. We have undertaken a significant review of our income and expenditure during the year. This process highlighted a number of areas where we have been able to implement cost savings during the year but which will also generate further savings in the coming year.

The charity returned net incoming resources of £204,064 (2022: £102,632) of which these were unrestricted net outgoing resources of £214,825.

INVESTMENT POWERS AND POLICY

Trustees have powers to invest and have chosen to buy property as an investment as well as a facility for operational matters.

RESERVES POLICY AND GOING CONCERN

The Trustees expect that there are reserves of 3 months operating monies. Any surplus assets of the company shall be applied solely to creating a general reserve for the continuation and development of the company.

PLANS FOR FUTURE PERIODS

It is Crossroads intention to continue and build upon the domiciliary work that we undertake including self-directed support.

We will also continue to diversify in our charitable work by applying to grant making bodies and trusts.

We fully intend to continue our support of Young Carers in Northern Ireland and our In Your Prime project.

Results and Dividends

At the end of the financial year the charity has assets of £1,303,886 (2022 - £1,031,391) and liabilities of £108,978 (2022 - £110,547). The net assets of the charity have increased by £274,064.

Trustees

The current trustees are as set out on page 3

Lorna Martin
Peter Bryans
Allison Campbell
Maggie Bennett
David Barclay
Anne Gallagher
Rebecca Kincade (Resigned 14 March 2023)
Sean McQuaid
Brian Patterson
Esther Stewart
Marian Traynor

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Lorna Martin

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Crossroads Care NI subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Crossroads Care NI
TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

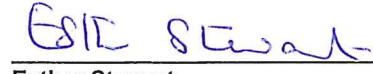
Auditors

Daly Park & Company Limited, (Chartered Accountants), were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 19 June 2023 and signed on its behalf by:



Brian Patterson
Director



Esther Stewart
Director

Crossroads Care NI

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Crossroads Care NI for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees 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 charity's auditor is aware of that information.

Approved by the Board of Trustees on 19 June 2023 and signed on its behalf by:



Brian Patterson
Director



Esther Stewart
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Crossroads Care NI

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Crossroads Care NI ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework 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 surplus for the financial 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 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with 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 charity's ability to continue as a going concern for a period of at least twelve months from the date 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 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.

Opinion on other matter 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Crossroads Care NI

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept; 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
- 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' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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:

Further information regarding the scope of our responsibilities as auditor

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Crossroads Care NI

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

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



DALY PARK & COMPANY LIMITED

Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

19 June 2023

Crossroads Care NI

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income							
Donations and legacies	3.1	17,252	17,247	34,499	4,961	37,358	42,319
Charitable activities							
Income from Charitable Activities	3.2	2,027,852	43,182	2,071,034	1,801,716	43,182	1,844,898
Investments	3.3	4,215	-	4,215	2,791	-	2,791
Other income	3.4	23,136	-	23,136	123,000	-	123,000
Total income		2,072,455	60,429	2,132,884	1,932,468	80,540	2,013,008
Expenditure							
Charitable activities	4.1	1,849,222	79,598	1,928,820	1,831,653	78,723	1,910,376
Net income/(expenditure)		223,233	(19,169)	204,064	100,815	1,817	102,632
Transfers between funds		(8,408)	8,408	-	(24,696)	24,696	-
Other recognised gains/(losses):							
Surplus/(deficit) for the financial year		214,825	(10,761)	204,064	76,119	26,513	102,632
Unrealised gains/(losses) on investments		70,000	-	70,000	-	-	-
Net movement in funds for the financial year		284,825	(10,761)	274,064	76,119	26,513	102,632
Reconciliation of funds							
Balances brought forward at 1 April 2022	13	869,499	51,345	920,844	793,380	24,832	818,212
Balances carried forward at 31 March 2023		1,154,324	40,584	1,194,908	869,499	51,345	920,844

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Crossroads Care NI
Company Number: NI030717
BALANCE SHEET
as at 31 March 2023

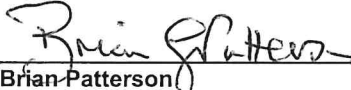
	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	534,185	467,168
Current Assets			
Debtors	10	143,453	137,615
Cash at bank and in hand		626,248	426,608
		769,701	564,223
Creditors: Amounts falling due within one year	11	(108,978)	(110,547)
Net Current Assets		660,723	453,676
Total Assets less Current Liabilities		1,194,908	920,844
Funds			
Restricted trust funds		40,584	51,345
Unrestricted designated funds		520,000	450,000
General fund (unrestricted)		634,324	419,499
Total funds	13	1,194,908	920,844

The total unrestricted funds includes a revaluation reserve of £(70,000)

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 19 June 2023 and signed on its behalf by



Brian Patterson
Director



Esther Stewart
Director

Crossroads Care NI
STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net movement in funds		274,064	102,632
Adjustments for:			
Gains and losses on investments		(70,000)	-
Depreciation		5,043	6,579
Interest receivable and similar income		(4,215)	(2,791)
		<u>204,892</u>	<u>106,420</u>
Movements in working capital:			
Movement in debtors		(8,192)	(27,048)
Movement in creditors		(1,569)	16,825
		<u>195,131</u>	<u>96,197</u>
Cash flows from investing activities			
Interest received		4,215	2,791
Payments to acquire tangible assets		(2,060)	(3,929)
		<u>2,155</u>	<u>(1,138)</u>
Cash flows from financing activities			
Advances to subsidiaries/group companies		2,354	(2,969)
		<u>199,640</u>	<u>92,090</u>
Net increase/(decrease) in cash and cash equivalents		426,608	334,518
Cash and cash equivalents at 1 April 2022		426,608	334,518
Cash and cash equivalents at 31 March 2023	16	<u><u>626,248</u></u>	<u><u>426,608</u></u>

Crossroads Care NI

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Crossroads Care NI is a company limited by shares incorporated in Northern Ireland. The registered office of the company is Kincade Martin House, 432 Upper Newtownards Road, Belfast, County Antrim, BT4 3GY, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Crossroads Care NI

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0%
Long leasehold property	-	10% Straight Line
Fixtures, fittings and equipment	-	25% Reducing Balance

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Donations	17,252	-	17,252	4,961
	Young Carers Donations	-	3,310	3,310	37,358
	Activity Room	-	13,937	13,937	-
		<u>17,252</u>	<u>17,247</u>	<u>34,499</u>	<u>42,319</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Respite Services	2,004,727	-	2,004,727	1,752,132
	Private Care	23,125	-	23,125	31,942
	Department of Health	-	43,182	43,182	60,824
		<u>2,027,852</u>	<u>43,182</u>	<u>2,071,034</u>	<u>1,844,898</u>
3.3	INVESTMENTS	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Bank Interest Receivable	4,215	-	4,215	2,791

Crossroads Care NI

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

3.4	OTHER INCOME		Unrestricted Funds	Restricted Funds	2023	2022
			£	£	£	£
	Grants Received		<u>23,136</u>	<u>-</u>	<u>23,136</u>	<u>123,000</u>
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
	Fundraising Costs	2,977	-	-	2,977	5,187
	Care Services	1,372,128	-	538,090	1,910,218	1,889,437
	Governance Costs	-	-	15,625	15,625	15,752
		<u>1,375,105</u>	<u>-</u>	<u>553,715</u>	<u>1,928,820</u>	<u>1,910,376</u>
4.2	SUPPORT COSTS			Charitable Activities	2023	2022
				£	£	£
	Staff Costs			448,070	448,070	477,526
	Rent & Rates			854	854	40
	Utilities			(23)	(23)	-
	Repairs, Maintenance & Cleaning			12,454	12,454	9,068
	Travel Costs			961	961	2,139
	Office Expenses			80,367	80,367	104,531
	Sundry Expenses			5,989	5,989	591
	Depreciation			5,043	5,043	6,579
				<u>553,715</u>	<u>553,715</u>	<u>600,474</u>
5.	ANALYSIS OF SUPPORT COSTS				2023	2022
					£	£
	Staff Costs				448,070	477,526
	Rent & Rates				854	40
	Utilities				(23)	-
	Repairs, Maintenance & Cleaning				12,454	9,068
	Travel Costs				961	2,139
	Office Expenses				80,367	104,531
	Sundry Expenses				5,989	591
	Depreciation				5,043	6,579
					<u>553,715</u>	<u>600,474</u>
6.	NET INCOME				2023	2022
					£	£
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				5,043	6,579
	Grants receivable received				<u>(23,136)</u>	<u>(123,000)</u>

Crossroads Care NI

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

7. INVESTMENT AND OTHER INCOME	2023 £	2022 £
Revenue grants received	23,136	123,000
Bank interest	1,319	44
Other interest	2,896	2,747
	<u>27,351</u>	<u>125,791</u>

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Employees	<u>173</u>	<u>173</u>

The staff costs comprise:

	2023 £	2022 £
Wages and salaries	1,640,544	1,641,289
Social security costs	87,416	87,981
Pension costs	29,760	31,287
	<u>1,757,720</u>	<u>1,760,557</u>

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost or Valuation				
At 1 April 2022	450,000	1,768	178,059	629,827
Additions	-	-	2,060	2,060
Revaluation	70,000	-	-	70,000
At 31 March 2023	<u>520,000</u>	<u>1,768</u>	<u>180,119</u>	<u>701,887</u>
Depreciation				
At 1 April 2022	-	1,768	160,891	162,659
Charge for the financial year	-	-	5,043	5,043
At 31 March 2023	<u>-</u>	<u>1,768</u>	<u>165,934</u>	<u>167,702</u>
Net book value				
At 31 March 2023	<u>520,000</u>	<u>-</u>	<u>14,185</u>	<u>534,185</u>
At 31 March 2022	<u>450,000</u>	<u>-</u>	<u>17,168</u>	<u>467,168</u>

Crossroads Care NI
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

10. DEBTORS	2023	2022	
	£	£	
Trade debtors	74,317	69,353	
Amounts owed by related parties	55,556	57,910	
Other debtors	7,506	2,206	
Prepayments and accrued income	6,074	8,146	
	<u>143,453</u>	<u>137,615</u>	
	<u><u>143,453</u></u>	<u><u>137,615</u></u>	
11. CREDITORS	2023	2022	
Amounts falling due within one year	£	£	
Trade creditors	381	440	
Taxation and social security costs	-	235	
Other creditors	-	1,710	
Accruals and deferred income:			
Pension accrual	6,050	1,897	
Other accruals	102,547	106,265	
	<u>108,978</u>	<u>110,547</u>	
	<u><u>108,978</u></u>	<u><u>110,547</u></u>	
12. RESERVES			
	Revaluation reserve	Funds	Total
	£	£	£
At 1 April 2022	-	920,844	920,844
	70,000	-	70,000
Surplus for the financial year	-	204,064	204,064
	<u>70,000</u>	<u>1,124,908</u>	<u>1,194,908</u>
At 31 March 2023	<u><u>70,000</u></u>	<u><u>1,124,908</u></u>	<u><u>1,194,908</u></u>
13. FUNDS			
13.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2021	793,380	24,832	818,212
Movement during the financial year	76,119	26,513	102,632
	<u>869,499</u>	<u>51,345</u>	<u>920,844</u>
At 31 March 2022	869,499	51,345	920,844
Movement during the financial year	284,825	(10,761)	274,064
	<u>1,154,324</u>	<u>40,584</u>	<u>1,194,908</u>
At 31 March 2023	<u><u>1,154,324</u></u>	<u><u>40,584</u></u>	<u><u>1,194,908</u></u>

Crossroads Care NI
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Gains and losses £	Balance 31 March 2023 £
Restricted funds						
Young Carers - Other Donations	51,345	3,310	14,071	-	-	40,584
Dept of Health	-	43,182	43,182	-	-	-
In Your Prime	-	-	98	98	-	-
Activity Room	-	13,937	22,247	8,310	-	-
	<u>51,345</u>	<u>60,429</u>	<u>79,598</u>	<u>8,408</u>	<u>-</u>	<u>40,584</u>
Unrestricted funds						
Building Reserve	450,000	-	-	-	70,000	520,000
Unrestricted General	45,000	2,072,455	1,849,222	(139,749)	-	128,484
Designated Contingency Reserve	374,499	-	-	131,341	-	505,840
	<u>869,499</u>	<u>2,072,455</u>	<u>(1,849,222)</u>	<u>(8,408)</u>	<u>70,000</u>	<u>1,154,324</u>
Total funds	<u><u>920,844</u></u>	<u><u>2,132,884</u></u>	<u><u>1,928,820</u></u>	<u><u>-</u></u>	<u><u>70,000</u></u>	<u><u>1,194,908</u></u>

14. CONTINGENT LIABILITIES

The Trustees are currently waiting for confirmation from some of the Health Trusts to clarify whether there have been any under / over payments made by them up to the period ended 31st March 2023. If there are overpayments, it is likely that a refund would need to be paid by the charity back to the Health Trust. Without clarification, it is impossible to quantify any amount that may or may not be required but the Trustees feel it is prudent to disclose the possibility. The financial statements do not include any provisions in relation to this matter

15. RELATED PARTY TRANSACTIONS

The charity had transactions with a related party during the year. Crossroads Care NI Recruitment Agency Limited was incorporated on 24th July 2019 with the charity as the sole shareholder. At the end of the year the charity is owed £55,556 from the Recruitment Agency due an initial loan with interest charged at 5% p/a, and subsequent expenses paid on its behalf.

The Recruitment Agency has also invoiced the charity a total of £1,660 in the year for care services provided, which is fully paid at the year end.

16. CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash and bank balances	<u><u>626,248</u></u>	<u><u>426,608</u></u>

17. RESERVES POLICY

In line with the charity's reserve policy, the Trustees have set aside a designated contingency reserve target of £640,000 which equates to four months of the organisation's running costs. This reserve is to allow for a continued, smooth delivery of domiciliary services in the event of a disruption to income due to unforeseen circumstances. The trustees will continue to work towards this target in future years.

CROSSROADS CARE NI

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

Crossroads Care NI

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2023

	2023 £	2022 £
Income	2,105,533	1,887,217
Cost of sales		
Fundraising Costs	2,977	3,492
	2,977	3,492
Gross surplus	2,102,556	1,883,725
Expenses		
Wages and salaries	1,640,544	1,641,289
Social security costs	87,416	87,981
Staff defined contribution pension costs	29,760	31,287
Staff training	2,736	2,006
Agency Hours	1,660	172
Rates	854	40
Insurance	9,624	10,068
Light and heat	3,913	3,601
Cleaning	1,003	540
Repairs and maintenance	10,725	6,271
Printing, postage and stationery	10,399	10,800
Advertising	17,848	39,089
Telephone	12,833	13,271
Computer costs	19,405	17,825
Hire of equipment	1,385	952
Travelling and entertainment	43,705	15,760
YC Activities	606	1,206
Legal and professional	6,098	4,184
Accountancy	5,330	4,500
Bank charges	761	489
Bad debts	28	-
Rubber Gloves/Aprons	726	2,071
General expenses	12,013	1,917
Uniforms	-	4,386
Subscriptions	1,428	600
Depreciation	5,043	6,579
	1,925,843	1,906,884
Miscellaneous income		
Revenue grants received	23,136	123,000
Other interest	2,896	2,747
Bank interest	1,319	44
	27,351	125,791
Net surplus	204,064	102,632