

SLOUGH CROSSROADS – CARING FOR CARERS

REGISTERED COMPANY NUMBER : 04465478 (ENGLAND & WALES) REGISTERED CHARITY 1093472

Report of the Trustees & Financial Statements for the year ended

31 March 2020

for

SLOUGH CROSSROADS - CARING FOR CARERS
(A Charitable Company limited by guarantee)

CONTENTS OF THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2020

	Page
Report of the Trustees	1 to 3
Report of the Independent Auditors	4 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

REPORT OF THE TRUSTEES

For the Year Ended 31 March 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by 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), which incorporates the report of the directors for the purposes of company law.

OBJECTIVES AND ACTIVITIES

The objectives of the company are:-

- a) To relieve the stresses experienced by carers and the 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; or
- b) At the discretion of the Management Committee in exceptional circumstances provide such care attendance for such disabled people living alone.

PUBLIC BENEFIT STATEMENT:

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

ACHIEVEMENT AND PERFORMANCE

The company has continued to provide respite carers to ease the burden of regular carers within the Slough Borough community.

FINANCIAL REVIEW (INCLUDING RESERVES POLICY)

The surplus for the year was £100 (2019: surplus £49)

The balance of each fund is considered adequate to fulfil the obligations of the company.

The Board is anxious to ensure that in the event of the company being wound up, all debts will be paid in full, and is satisfied sufficient reserves are available.

PLANS FOR FUTURE PERIODS

Slough Crossroads seeks to continue providing essential support for carers in the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is a company limited by guarantee, not having a share capital and is also registered with the Charity Commission. It is governed by its Memorandum and Articles of Association and in the event of the charity being wound up, the maximum liability of each member is £5.

Appointment of trustees

The directors of the company are also charity trustees and are members of the Board. The election of officers and directors takes place at each Annual General Meeting following a recruitment process of application and interview.

The charity is governed by the Board of Trustees who aim to meet monthly.

Trustee induction and training

New directors are provided with induction documents and normally attend meetings of the Board before appointment. They are given the opportunity to attend courses likely to be of assistance. Ongoing training is offered to support individual trustees as required.

Related parties

The company is a member of Carers Trust, the national body seeking to relieve the stresses experienced by carers and those receiving care.

SLOUGH CROSSROADS – CARING FOR CARERS

REPORT OF THE TRUSTEES

For the Year Ended 31 March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Much of the income of the company is derived from Slough Borough Council. The relationship between the council and the company is one where interests of the carers and those receiving care are given scrupulous consideration.

Risk Management

The Board has conducted a review of major risks to which the charity is exposed. A risk register has been prepared, and where appropriate, procedures to lessen risks are being devised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number:	04465478 (England and Wales)
Registered Charity Number:	1093472
Registered Office:	The Corner House, 254A Farnham Road, Slough, Berkshire, SL1 4XE

TRUSTEES

- D Cryer (Deceased February 2020)
- Rev A Allen
- B Betts
- M Granger
- K Saunders (Appointed 1st April 2020)

AUDITORS

Craufurd Hale Audit Services Limited
Ground Floor, Belmont Place
Belmont Road
Maidenhead
SL6 6TB

The auditor, Craufurd Hale Audit Services Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

REPORT OF THE TRUSTEES

For the Year Ended 31 March 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Slough Crossroads – Caring for Carers for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

Small company provision

This report has been prepared in accordance with the special provision for the small companies under part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 4 August 2020 and signed on its behalf by:


K Saunders - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SLOUGH
CROSSROADS – CARING FOR CARERS

For the Year Ended 31 March 2020

We have audited the financial statements of Slough Crossroads – Caring for Carers for the year ended 31 March 2020 which comprise Statement of Financial Activities, Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 March 2020 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees Report.

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees Report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 directors 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 the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

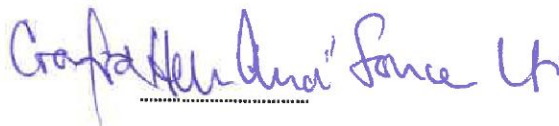
Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 1 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Krol FCA (Senior Statutory Auditor)
for and on behalf of Craufurd Hale Audit Services Limited

Chartered Accountants
Statutory Auditor

9 Sep 2020



Ground Floor, Belmont Place
Belmont Road
MAIDENHEAD
SL6 6TB

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2020

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>YE 2020</u>	<u>YE 2019</u>
INCOME AND ENDOWMENTS FROM					
Donations & Legacies		931	-	931	883
Charitable activities					
Training and sales		272,671	-	272,671	285,297
Grants		-	-	-	-
Other trading activities	3	-	-	-	-
Investment income	4	724	-	724	366
Total Income		274,326	-	274,326	286,546
EXPENDITURE ON					
Charitable activities					
Training and sales		274,226	-	274,226	286,497
Grants		-	-	-	-
Total Expenditure		274,226	-	274,226	286,497
NET INCOME/(EXPENDITURE)		100	-	100	49
RECONCILIATION OF FUNDS					
Total funds brought forward		204,450	-	204,450	204,401
TOTAL FUNDS CARRIED FORWARD		204,450	-	204,550	204,450

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

BALANCE SHEET

As at 31 March 2020

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>YE 2020</u>	<u>YE 2019</u>
FIXED ASSETS					
Tangible Assets	9	2,930	-	2,930	3,681
CURRENT ASSETS					
Debtors	10	28,739	-	28,739	24,532
Cash at bank and in hand		190,599	-	190,599	197,701
		219,338		219,338	222,233
CREDITORS IN ONE YEAR					
Amounts falling due within one year	11	(17,718)	-	(17,718)	(21,464)
NET CURRENT ASSETS		201,620		201,620	200,769
TOTAL ASSETS LESS CURRENT LIABILITIES		204,550	-	204,550	204,450
FUNDS					
Unrestricted funds	13			204,550	204,450
Restricted funds				-	-
				204,550	204,450

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

The financial statements were approved by the Board of Trustees on 4 August 2020 and were signed on its behalf by:



K Saunders - Trustee

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2020

1. GENERAL INFORMATION

Slough Crossroads – Caring for Carers is a charitable company limited by guarantee, registered in England and Wales. The registered and principle office is disclosed on page 1

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the charity's governing documents, the Companies Act 2006 and "Accounting and Reporting by 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The functional and presentation currency of the charitable company is sterling. This is the currency of the primary economic environment in which the charity operates.

The financial statements have been prepared under the historical cost convention. The accounting policies have been applied consistently throughout the year and the preceding year.

Going Concern

After reviewing the charitable company's forecasts and projections and taking into account the economic conditions and possible change in trading performances, the trustees have reasonable expectation that the charitable company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

Grant income, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2020

2. ACCOUNTING POLICIES – continued

Resources expended comprise:

Costs of charitable activities – charitable activities as disclosed in the SOFA are as follows: expenditure on charitable activities and other resources expended.

The costs of charitable activities include direct expenditure. The accounting treatments for these are as follows:

Costs directly allocated to activities – the charitable activities flow from the charity's vision and purpose, which are highlighted in the Trustees' Report.

Support costs allocated to activities – represents those items not falling into any other heading.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings / Equipment	20% on Cost
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Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

Creditors and provisions

Creditors and provisions are recognised when 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 to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction prices after allowing for any trade discounts due unless the arrangement constitutes a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured at fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

Taxation

The activities of the charitable company fall within the exemptions conferred by section 505 and 506 of the Income and Corporation Tax Act 1988. Consequently, no corporation tax is provided for in the financial statements.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2020

Judgement and estimates

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

Operating leases and commitments

All amounts paid for goods and services under operating leases are recognized as expenditure over the life of the lease, and are included within expenditure in the period to which they relate.

3. OTHER TRADING ACTIVITIES	31.03.20	31.03.19
	£	£
Fundraising events	Nil	Nil
4. INVESTMENT INCOME	31.03.20	31.03.19
	£	£
Investments	724	366
5. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):	31.03.20	31.03.19
	£	£
Auditors fees	2,010	1,800
Depreciation – owned assets	1,073	2,794

6. TRUSTEES' REMUNERATION AND BENEFITS

Key management personnel are regarded as the trustees and the scheme manager. No trustees received any remuneration, benefits or other payments from the charity during the period. Total management remuneration amounted to £45,099 (2019: £42,820)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

7. STAFF COSTS	31.03.20	31.03.19
	£	£
Wages and salaries	237,917	239,877

The average monthly number of employees during the year was as follows:

	31.03.20	31.03.19
Care attendants	14	11
Management and support of the charity	2	2

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2020

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		931	-	883
Charitable activities				
Training and sales		272,671	-	285,297
Grants			-	-
Other trading activities	3	-	-	-
Investment income	4	724	-	366
Total		274,326	-	286,546
EXPENDITURE ON				
Charitable activities				
Training and sales		274,226	-	286,497
Grants			-	-
Total		274,226	-	286,497
NET INCOME/(EXPENDITURE)		100		49
Transfer between funds		-		-
Net movement in funds		100	-	49
RECONCILIATION OF FUNDS				
Total funds brought forward		204,450		204,401
TOTAL FUNDS CARRIED FORWARD		204,550	-	204,450

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2020

9. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
COST	
At 1 April 2019	
Additions	17,552
Disposals	323
	-
At 31 March 2020	17,875
DEPRECIATION	
At 1 April 2019	13,871
Depreciation	1,073
Disposals	-
At 31 March 2020	14,944
NET BOOK VALUE	
At 31 March 2020	2,930
	=====
At 31 March 2019	3,681
	=====

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.20 £	31.03.19 £
Trade Debtors	9,637	6,909
Prepayments and accrued income	19,102	17,623
	28,739	24,532
	=====	=====

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.20 £	31.03.19 £
Trade creditors	1,215	1,969
Social security and other taxes	-	2,806
Other creditors and accruals	16,503	16,689
	17,718	21,464
	=====	=====

12. LEASING AGREEMENTS

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

	31.03.20 £	31.03.19 £
Within one year	719	719
Between one and five years	2,158	2,158
	2,877	2,877
	=====	=====

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2020

	£	31.03.20	31.03.19
		£	
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Donations		931	883
Other trading activities			
Fundraising events		-	-
Investment income			
Investments		724	366
Charitable activities			
Local authority contracts		193,032	201,935
Other income		79,639	83,362
Grants receivable		-	-
		-----	-----
		272,671	285,297
Total incoming resources		274,326	286,546
EXPENDITURE			
Charitable activities			
Wages		149,694	165,934
Training		-	858
Travel		4,192	5,386
Membership and other fees		9,743	12,939
Direct costs		2,167	4,105
Bad debts		15	300
		-----	-----
		165,811	189,522
Support costs			
Management & Office Wages		88,222	73,943
Rates and Utilities		2,459	2,358
Premises		5,997	5,676
Consultancy		-	48
		-----	-----
		96,678	82,025
Information technology			
Telephone & copier		4,012	3,696
Computer costs		3,766	4,290
Computer equipment depreciation		1,073	2,794
		-----	-----
		8,851	10,780
Other			
Other costs		876	2,369
Profit on disposal of assets		-	-
Governance costs			
Auditors remuneration		2,010	1,800
		-----	-----
Total resources expended		274,226	286,497