

CROSS ROADS CARE

**Brentwood
Basildon & Districts**



Annual Report

2010/2011

Brentwood & District Crossroads Care Attendant Scheme

Charity Registration no. 1054595

A company limited by guarantee.

Registered in England no. 3172543

Registered office address: 2nd Floor, 51 Tallon Road, Hutton, Brentwood, CM13 1TG

**Independent Auditors' Report To The Members of Brentwood and District
Crossroads Care Attendant Scheme**

We have audited the financial statements of Brentwood and District Crossroads Care Attendant Scheme for the year ended 31st March 2011 as set out on pages 12 to 19. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with Sections 495 and 496 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.

Respective Responsibilities of Trustees and Auditors

As described in the Trustees' Report, the trustees, who are also the directors of Brentwood and District Crossroads Care Attendant Scheme for the purposes of company law, are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom generally accepted accounting practise. Our responsibility is to audit financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the Trustees' Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient

**Independent Auditors' Report To The Members of Brentwood and District
Crossroads Care Attendant Scheme (continued)**

evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31st march 2011 and of its income and expenditure for the period then ended and have been properly prepared in accordance with the Companies Act 2006.

DWIGHT MARAJ (Senior Statutory Auditor)
For and on behalf of Marriotts
Statutory Auditor

32 Westfield Road
Ealing
London W13 9JL



Date: 31st May 2011

Brentwood and District Crossroads Care Attendant Scheme

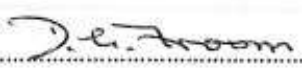
Statement of Financial Activities for the year ended 31st March 2011.

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Incoming Resources					
Incoming Resources from Generated Funds:					
Voluntary Income:					
Donations & Membership	10	11,341		11,341	20,475
Activities for Generating Funds	10	3,994		3,994	3,740
Investment Income	3	1,577		1,577	157
Incoming Resources from Charitable Activities:					
Grants - Respite Care	4	-	83,559	83,559	113,786
Grants - Activity Centres	4	-	132,257	132,257	97,075
Grants - Other		-		-	-
Fees for Services	4	73,377		73,377	46,497
Total Incoming Resources		90,289	215,816	306,105	£281,730
Resources Expended					
Costs of Generating Funds:					
Costs of Generating Voluntary Income	7	275		275	19
Charitable Activities	4	79,324	211,729	291,053	262,244
Governance Costs	8	8,938	-	8,938	11,568
Total Resources Expended		88,537	211,729	300,266	£273,831
Net Incoming Resources before Transfers		1,752	4,087	5,839	7,899
Transfers between Funds		-	-	-	-
Net Movement in Funds		1,752	4,087	5,839	7,899
Balances Brought Forward at 1st April 2010		110,346	47,034	157,380	149,481
Balances Carried Forward at 31st March 2011		112,098	51,121	163,219	£157,380

Brentwood and District Crossroads Care Attendant SchemeBalance Sheet as at 31st March 2011

	<u>Notes</u>	<u>£</u>	<u>2011</u> <u>£</u>	<u>£</u>	<u>2010</u> <u>£</u>
<u>Tangible Fixed Assets</u>					
Office Equipment & Furniture	2		3,652		4,356
<u>Current Assets</u>					
Debtors and prepayments	11	31,297		10,230	
Cash at Bank & In Hand					
Current Account and	9				
Business Reserve Accounts		51,423		67,804	
Building Society Account		109,412		108,473	
Petty Cash		687		679	
		<u>192,819</u>		<u>187,186</u>	
<u>Creditors</u>					
(amounts falling due within one year)	11		<u>33,252</u>	<u>34,162</u>	
<u>Net Current Assets</u>					
			159,567		153,024
<u>Net Assets</u>					
			<u>163,219</u>		<u>157,380</u>
<u>Financed by</u>					
Unrestricted funds	4		112,098		110,346
Restricted funds			51,121		47,034
			<u>163,219</u>		<u>157,380</u>

Signed on behalf of the Board

D.G Froom  ChairmanP.J.F. Davison  Company Secretary & Treasurer

Brentwood and District Crossroads Care Attendant Scheme

Notes to the accounts for year ended 31st March 2011

1. Accounting Policies

These accounts have been prepared under historical cost convention and in accordance with accounting standards and the COMPANIES ACT 1985 and the STATEMENT OF RECOMMENDED PRACTISE: ACCOUNTING AND REPORTING BY CHARITIES issued in March 2008.

Recognition of Income and Expenditure

All matched amounts of income and expenditure relating to the period covered by the accounts are included in those accounts irrespective of the accounting period in which they are received or paid.

Taxation

The Scheme is not registered for VAT. Expenses are therefore inclusive of input VAT where applicable.

Deferred Income

This relates to grant monies received in advance of the actual period to which it relates or before the commencement date of the project and is carried forward.

Rent & Service Charges

Payment for our office premises are charged in the statement of financial activities via a 6 year lease arrangement on a quarterly basis. As a charity no rates are payable.

Restricted Funds

Where restrictions have been made on the use of income, the amount received has been treated as restricted income. Similarly expenditure relative to restricted income is accounted for against the appropriate income, both of which are shown in the statement of financial activities and under details of funds received & expended.

Note No 4

Depreciation

Depreciation is calculated so as to write off the cost of the asset, less its residual value, over the useful economic life of that asset, All assets at 25% p.a on a straight line basis.

2. Tangible Fixed Assets

	Office Equipment	Office Furniture	Total
	£	£	£
Cost			
Balance at 1st April 2010	10,842	399	11,241
Additions	712	-	712
Disposals	-	-	-
Balance at 31st March 2011	<u>£11,554</u>	<u>£399</u>	<u>£11,953</u>
Accumulated Depreciation			
Balance at 1st April 2010	6,486	399	6,885
Depreciation	1,416	-	1,416
Disposals	-	-	-
Balance at 31st March 2011	<u>£7,902</u>	<u>£399</u>	<u>£8,301</u>
Net book Value			
- at 31st March 2011	<u>£3,652</u>	<u>-</u>	<u>£3,652</u>
- at 31st March 2010	<u>£4,356</u>	<u>-</u>	<u>£4,356</u>

Brentwood and District Crossroads Care Attendant Scheme
Notes to the accounts for year ended 31st March 2011 (continued)

3. Interest Receivable

	2011	2010
	£	£
Bank Current Deposit Account	38	33
Building Society Deposit Account	39	124
Building Society Fixed Term Bond Account	1500	-
	<u>£1,577</u>	<u>£157</u>

4. Grant & Other Income

We are grateful to our many grant providers, who are Essex County Council, Billericay & Wickford Primary Care Trust, Henry Smith Charity, Lloyds Foundation for England & Wales, Essex Community Foundation & Brentwood Borough Council. In addition, we thank our corporate donor (see note 10) and the many individuals who give generously of their time in helping, with our fundraising activities and by direct donations. The total income from all sources is analysed between restricted and unrestricted funds and allocated to respite care and activity centres.

	Restricted	Unrestricted	2010/11 Total	2009/10 Total
	£	£	£	£
<u>Brentwood</u>				
Respite Care				
Adults	26,875	36,682	63,557	73,314
EIS /				
ECC	6,235	2,745	8,980	10,832
Children	10,050	7,491	17,541	22,037
Total	<u>43,160</u>	<u>46,918</u>	<u>90,078</u>	<u>106,183</u>
<u>Basildon</u>				
Respite Care				
Adults	10,000	25,912	35,912	17,504
EIS /				
ECC	10,399	1,687	12,086	6,893
Children	20,000	4,452	24,452	39,872
Total	<u>40,399</u>	<u>32,051</u>	<u>72,450</u>	<u>64,269</u>
<u>Brentwood</u>				
Day				
Care	10,000	10,952	20,952	17,208
Young Carers	41,950	-	41,950	41,768
After School Club	57,257	368	57,625	52,302
Total	<u>109,207</u>	<u>11,320</u>	<u>120,527</u>	<u>111,278</u>
<u>Basildon</u>				
After School Club	23,050		23,050	-
Overall Total	<u>215,816</u>	<u>90,289</u>	<u>306,105</u>	<u>281,730</u>

Brentwood and District Crossroads Care Attendant Scheme
Notes to the accounts for year ended 31st March 2011 (continued)

Details of Funds Received & Expended

	Unrestricted Funds £	Restricted Funds £	2010/11 Total £	2009/10 Total £
Balance at 31.3.2010	110,346	47,034	157,380	149,481
Grants Received	-	215,816	215,816	210,861
Other Income	90,289	-	90,289	70,869
	<u>200,635</u>	<u>262,850</u>	<u>463,485</u>	<u>431,211</u>
Lieu Expenditure on Care Activities	88,537	211,729	300,266	273,831
Balance 31.3.2011	112,098	51,121	163,219	157,380

Note : Expenditure

Costs are allocated to each section of the Schemes Respite and Core work on the following consistent basis. CSW's wages via time sheet booking, Care Managers salaries apportioned on CSW's wage allocation. Direct charges for Club activities according to invoices received and coded. Admin salaries and overheads spread on income received.

5. Employees and Trustees

	2010 - 11 £	2009 - 10 £
Staff Costs		
Wages & Services	210,781	194,373
Social Security	11,187	103,16
Pension	-	-
	<u>221,968</u>	<u>204,689</u>

Average Number of

Paid Employees

(Full time equivalents)

Manager & Supervision

Admin

Care Workers

Total

2.5	2.5
2.1	2.1
6.9	7.4
<u>11.5</u>	<u>12.0</u>

No Employee earned more than £60,000 and the company does not operate a pension scheme.

Trustees & Directors

All trustees & directors are members of the management committee and as such they, nor any person connected to them, has received or is due to receive any remuneration for the period of the accounts directly and indirectly from the scheme funds.

Brentwood and District Crossroads Care Attendant Scheme

Notes to the accounts for year ended 31st March 2011 (continued)

6. **Costs of Charitable Activities**

Cost directly allocated To activities	2010 - 11 £	Unrestricted £	Restricted £	2009 - 10 £
Direct Costs				
CSW's wages & NI	119,767	35,570	84,197	113,608
Direct Charges				
Hall Hire, Transport & activity expenses	28,932	7,952	20,980	19,708
Care Managers salaries	46,355	13,767	32,588	40,070
Total Direct	195,054	57,289	137,765	173,386

	2010 - 11 £	Unrestricted £	Restricted £	2009 - 10 £
Support Costs				
Moving expenses	-	-	-	5,059
Admin salaries & NI	55,846	16,586	39,260	51,011
Staff Training	3,930	1,168	2,762	5,634
Telephone & Broadband	1,300	386	914	1,543
Printing, postage and stationery	5,217	1,549	3,668	6,005
Travel	94	28	66	290
Rent & Service charge	17,018	5,054	11,964	11,027
Office m/c maintenance	3,541	1,052	2,489	951
Advertising & recruitment	1,365	405	960	1,660
Fund raising costs	275	82	193	19
Subs & insurance to national Crossroads	9,083	2,698	63,85	6,496
Refresh costs	727	216	511	691
Payroll charge	500	149	351	500
Bad Debt reserve	500	149	351	-
Sundry expenses	707	210	497	237
Audit fee	999	296	703	1,000
Bank charges	444	132	312	422
Consultant	2,250	668	1,582	3,850
Depreciation	1,416	420	996	4,050
Total	105,212	31,248	73,964	100,445
Total Costs of Activities	300,266	88,537	211,729	273,831

	2010 - 11 £	2009 - 10 £
8. Governance costs included in above activities		
Salaries & NI	6,028	6,028
Audit Fee	999	1,000
AGM	51	68
Bank Charges	444	422
Depreciation	1,416	4,050
	8,938	11,568

Brentwood and District Crossroads Care Attendant Scheme
Notes to the accounts for year ended 31st March 2011 (continued)

9. Analysis of NET Assets between funds at 31st March 2011

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	3,652	108,446	112,098
Restricted Funds	-	51,121	51,121
	<u>3,652</u>	<u>159,567</u>	<u>163,219</u>

10. Corporate Donations	2010/11 £
Brentwood Borough Council - Mayors Charity	2,600
Rotary Club of Brentwood	712
Argos	300
West & Coe	200
Billericay Methodist Church	120
MGIR Kleen LLP Charities	600
Brentwood United Reform Church	50
The Guild of the Nineteen Lubricants	500
Shenfield Parish Church	220
Brentwood Baptist Church	100
The Pampered Chef	22
Brewster Motors	50
Lord Petre	50
Total	<u>£5,524</u>

Thank you to all the above and to our many private donors who have contributed a further total of £5,449.

Brentwood and District Crossroads Care Attendant Scheme
Notes to the accounts for year ended 31st March 2011 (continued)

(Cont...)

Summary

	2010 - 11	2009 - 10
	£	£
Corporate Donations	5,524	14,620
Private Donations	5,449	5,855
Small grants	368	-
	<hr/> 11,341	<hr/> 20,475
General Fund Raising	3,994	3,740
Total	<hr/> 15,335 <hr/>	<hr/> 24,215 <hr/>

11. Debtors – Amount falling due within one year

	2010 - 11	2009 - 10
	£	£
Trade Debtors	28,797	7,486
Pre Payments	2,500	2,744
	<hr/> 31,297	<hr/> 10,230

Creditors – Amounts falling due within one year

	2010 - 11	2009 - 10
	£	£
Trade Creditors	4,913	20,912
Grants not yet spent & Accruals	28,339	13,250
	<hr/> 33,252	<hr/> 34,162

12. Care Hours

	Worked 2010 – 11	Achieved 2010 – 11	Worked 2009 – 10	Achieved 2009 – 10
Covering respite and care	9789	12316	9150	12058

Note: Achieved

Hours covering Day Care, Young Carers and After School Clubs, where group clients benefit from a different CSW care as opposed to a one to one basis that exists with respite care.

Brentwood and District Crossroads Care Attendant SchemeIncome & Expenditure Account for Year Ending 31st March 2010-11

	Notes	Unrestricted £	Restricted £	2010 - 11 £	2009 - 10 £
<u>Income</u>					
Grants Restricted:	4				
Respite Care			83,559	83,559	113,786
Activity Centres			132,257	132,257	97,075
Grants Unrestricted:					
Donations	10	11,341		11,341	20,475
General Fund Raising		3,994		3,994	3,740
Client Charging		73,377		73,377	46,497
Interest Received	3	1,577		1,577	157
Total Income		90,289	215,816	306,105	281,730
<u>Expenditure</u>					
Direct Costs:					
Wages & Salaries	5	49,338	116,784	166,122	153,678
Direct Charges	6	7,952	20,980	28,932	19,708
Total Direct		57,290	137,764	195,054	173,386
Gross Contribution		32,999	78,052	111,051	108,344
Admin Salaries	5	16,586	39,260	55,846	51,011
Depreciation	7	420	996	1,416	4,050
General Expenses	7	11,543	27,324	38,867	38,888
National Office Insurance and subscriptions	7	2,698	6,385	9,083	6,496
Total Other Costs		31,247	73,965	105,212	100,445
Net Surplus for Year		1,752	4,087	5,839	7,899