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REGISTERED COMPANY NUMBER: SC156846 (Scotland)
REGISTERED CHARITY NUMBER: SC002548

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2016
for**

**Crossroads (South Ayrshire)
Care Attendant Scheme**

Stephen Wilkie B.A. C.A.
Sinclair Scott
Chartered Accountants
3 Wellington Square
Ayr
Ayrshire
KA7 1EN

**Crossroads (South Ayrshire)
Care Attendant Scheme**

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for the Year Ended 31 March 2016**

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**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Report of the Trustees
for the Year Ended 31 March 2016**

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 2016. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Within the area of South Ayrshire:

- 1 To relieve stress on the persons or families caring for people who are physically disabled, have a learning disability or are elderly.
- 2 To care in appropriate circumstances for persons who are living alone and are physically disabled, have a learning disability or are elderly.

ACHIEVEMENT AND PERFORMANCE

Achievement and Performance

The number of hours of relief care which was provided during the year was 20,533, and the number of Carers helped was 176. The results of a questionnaire sent to all Carers in March 2016 showed that 49% of them were over 75, and that 66% of the people they cared for were over 75. The outcomes of the relief care we provided included improvements in Carer health and well-being, in their relationship with the person they cared for, and in Carers 'having a life of my own', as well as feeling that our service helped them to keep the person at home.

As in previous years, the Management Committee, including the Trustees, met on a monthly basis over the year and dealt successfully and efficiently with the charity's ongoing business.

The Care Inspectorate awarded the charity a score of 6 (Excellent) in each of the three areas involved in their report (Management, Leadership and Staffing), for the most recent inspection carried out in August 2015. The same scores had been awarded for the two previous inspections, in March 2013 and May 2014. A score of 6 (Excellent) is the highest one awarded. We comply with the quality standards of Crossroads Caring Scotland.

We have a good working relationship with South Ayrshire Health and Social Care Partnership whom we meet regularly throughout the year. We achieve our budget commitments and understand that the Partnership is happy with our Service provision.

Fundraising activities

Our four main fundraising events remained successful. We also held quiz nights and coffee mornings. Thanks are due to the efforts of our very enthusiastic fundraising committee, as well as to our many donors. We are also grateful for those who have left us bequests.

Training

Training remains a very important part of our commitment to the service we give. The Care Attendants receive induction and ongoing training at training evenings where they can share information and experience.

FINANCIAL REVIEW

Financial position

Per the Statement of Financial Activities on page 5, the Scheme reported net outgoing resources (i.e. a deficit) of £17,484 for the year (2015 - surplus £65) and total funds of £63,817 as 31 March 2016.

This year's deficit is a result of a reduction in donations and legacies, an increase in payroll and training costs, and a one-off cost in setting up an auto enrolment pension scheme as required by legislation. We intend to negotiate an increased hourly rate for the contract with South Ayrshire Council to avoid incurring any further deficits. Fundraising activities will be increased in order to extend the service.

Reserves policy

The Trustees have established a policy within which the free reserves (ie. unrestricted funds not committed or invested in fixed assets) should over time, be brought to a level of £60,000, which equates to approximately three months of annual resources expended.

Per the General Fund on page 6, the Scheme's unrestricted funds amounted to £63,817.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crossroads (South Ayrshire) Care Attendant Scheme ("the Scheme") was incorporated on 23 March 1995 as a private company limited by guarantee (No.SC156846) and is recognised as a Scottish Charity (no.SC002548). The Scheme is affiliated to Crossroads Caring Scotland, a company limited by guarantee (No.SC085401) with charitable status (No.SC013081) to which some schemes in Scotland are affiliated and by which some schemes in Scotland are managed, whose office is at 24 George Square, Glasgow, G2 1EG.

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Report of the Trustees
for the Year Ended 31 March 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees are elected at the Annual General Meeting in accordance with the charity's Articles of Association and serve on a voluntary basis. New Trustees take part in an induction programme, which familiarises them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as directors of a company limited by guarantee and as Trustees of a charity.

Organisational structure

The Trustees together with a Management Committee are responsible for the management of the Scheme's administration and service delivery. The Management Committee, who also serve voluntarily, are accountable to the Trustees and meet monthly with the Trustees to manage the work of the Scheme. The Co-ordinator and two Assistant Co-ordinators, who are part time employees, organise the service provided by the Care Attendants on a day-to-day basis.

The Board has undertaken to upgrade the skills of the Management Committee in order to "back up" the various positions on the Committee. Aware of the age profile of the existing Committee, the Management Committee is continually looking for new members.

Risk management

Each of the Management Committee's five subcommittees, which meet throughout the year, reviews the major risks to which the Scheme is exposed in order to ensure that systems are put in place to mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC156846 (Scotland)

Registered Charity number

SC002548

Registered office

64 Kyle Street
Ayr
KA7 1RZ

Principal address

Crossroads Office
Biggart Hospital
Biggart Road
Prestwick
KA9 2HQ

Trustees

Mr David Reader
Dr Lois Martin
Dr Sue Williams
Mr Philip Bailey
Mr Ian Brewster
Mrs Ann Clark
Mrs Nora Solesbury - appointed 7.6.16
Ms Patricia Crossley - appointed 7.6.16

Company Secretary

Mr Euan M Terras

Independent examiner

Stephen Wilkie B.A. C.A.
Sinclair Scott
Chartered Accountants
3 Wellington Square
Ayr
Ayrshire
KA7 1EN

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Report of the Trustees
for the Year Ended 31 March 2016**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Crossroads (South Ayrshire) Care Attendant Scheme 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 October 2016 and signed on its behalf by:

L. Martin

Dr Lois Martin - Trustee

**Independent Examiner's Report to the Trustees of
Crossroads (South Ayrshire)
Care Attendant Scheme**

I report on the accounts for the year ended 31 March 2016 set out on pages five to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

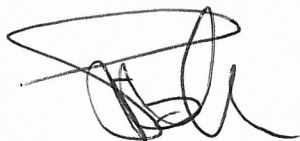
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Institute of Chartered Accountants of Scotland
Stephen Wilkie B.A. C.A.
Sinclair Scott
Chartered Accountants
3 Wellington Square
Ayr
Ayrshire
KA7 1EN

4 October 2016

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Statement of Financial Activities
for the Year Ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,645	-	12,645	24,283
Other trading activities	3	238,058	-	238,058	235,759
Investment income	4	12	-	12	173
Total		<u>250,715</u>	<u>-</u>	<u>250,715</u>	<u>260,215</u>
 EXPENDITURE ON					
Charitable activities					
Care	5	264,699	3,500	268,199	260,150
NET INCOME/(EXPENDITURE)		<u>(13,984)</u>	<u>(3,500)</u>	<u>(17,484)</u>	<u>65</u>
Transfers between funds	14	800	(800)	-	-
Net movement in funds		<u>(13,184)</u>	<u>(4,300)</u>	<u>(17,484)</u>	<u>65</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		77,001	4,300	81,301	81,236
TOTAL FUNDS CARRIED FORWARD		<u><u>63,817</u></u>	<u><u>-</u></u>	<u><u>63,817</u></u>	<u><u>81,301</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Balance Sheet
At 31 March 2016**

		Unrestricted funds	Restricted funds	2016 Total funds £	2015 Total funds £
	Notes	£	£		
FIXED ASSETS					
Tangible assets	11	2,315	-	2,315	3,060
CURRENT ASSETS					
Debtors	12	40,485	-	40,485	39,922
Cash at bank and in hand		34,151	-	34,151	52,103
		<u>74,636</u>	<u>-</u>	<u>74,636</u>	<u>92,025</u>
CREDITORS					
Amounts falling due within one year	13	(13,134)	-	(13,134)	(13,784)
NET CURRENT ASSETS					
		<u>61,502</u>	<u>-</u>	<u>61,502</u>	<u>78,241</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>63,817</u>	<u>-</u>	<u>63,817</u>	<u>81,301</u>
NET ASSETS					
		<u><u>63,817</u></u>	<u><u>-</u></u>	<u><u>63,817</u></u>	<u><u>81,301</u></u>
FUNDS					
Unrestricted funds	14			63,817	77,001
Restricted funds				-	4,300
TOTAL FUNDS					
				<u><u>63,817</u></u>	<u><u>81,301</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 October 2016 and were signed on its behalf by:

L. Martin

Dr Lois Martin -Trustee

The notes form part of these financial statements

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Cash Flow Statement
for the Year Ended 31 March 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	(17,964)	(22,808)
Net cash provided by (used in) operating activities		<u>(17,964)</u>	<u>(22,808)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(3,186)
Interest received		12	173
Net cash provided by (used in) investing activities		<u>12</u>	<u>(3,013)</u>
Change in cash and cash equivalents in the reporting period		<u>(17,952)</u>	<u>(25,821)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>52,103</u>	<u>77,924</u>
Cash and cash equivalents at the end of the reporting period		<u><u>34,151</u></u>	<u><u>52,103</u></u>

The notes form part of these financial statements

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2016**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2016 £	2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(17,484)	65
Adjustments for:		
Depreciation charges	745	537
Interest received	(12)	(173)
Increase in debtors	(563)	(21,840)
Decrease in creditors	(650)	(1,397)
	<u> </u>	<u> </u>
Net cash provided by (used in) operating activities	<u>(17,964)</u>	<u>(22,808)</u>

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Notes to the Financial Statements
for the Year Ended 31 March 2016**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature, are recognised where there is entitlement, probability of receipt and the amount can be measured reliably. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Investment income is included in the year in which it is receivable.

EXPENDITURE

Expenditure is recognised on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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 measured reliably.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings - 20% on cost

TAXATION

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

FUND ACCOUNTING

Unrestricted General Fund

The General Fund can be used in accordance with the charitable objectives at the discretion of the trustees. This encompasses all income and expenditure relating to the primary focus activities of the Scheme, other than those for which funding is restricted.

Unrestricted Designated Fund

The Designated Fund represents the net book value of the Scheme's tangible fixed assets which would not be readily convertible into cash,

Restricted Fund

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.

NHS Ayrshire & Arran

Funding received from NHS Ayrshire & Arran towards the cost of promotional equipment.

Voluntary Action South Ayrshire

Funding received from Voluntary Action South Ayrshire towards the initial costs of SVQ's.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

2. DONATIONS AND LEGACIES

	2016	2015
	£	£
Donations	11,609	14,937
Income tax recoverable (Gift Aid)	1,036	473
Legacies	-	7,873
Grants	-	1,000
	<u>12,645</u>	<u>24,283</u>

Grants received, included in the above, are as follows:

	2016	2015
	£	£
Other grants	<u>-</u>	<u>1,000</u>

3. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Fundraising events	8,973	9,493
Contract Care	227,917	225,023
SDS Care	1,168	1,243
	<u>238,058</u>	<u>235,759</u>

4. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	<u>12</u>	<u>173</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Care	<u>264,962</u>	<u>3,237</u>	<u>268,199</u>

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Care	<u>333</u>	<u>2,904</u>	<u>3,237</u>

Support costs, included in the above, are as follows:

Finance

	2016	2015
	Care	Total activities
	£	£
Bank charges	<u>333</u>	<u>-</u>

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

6. SUPPORT COSTS - continued

Governance costs

	2016 Care £	2015 Total activities £
Independent Examiner's fees	1,704	2,064
Legal fees	1,200	880
	<u>2,904</u>	<u>2,944</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016 £	2015 £
Depreciation - owned assets	745	536
Independent Examiner's fee	1,704	2,064
	<u>2,449</u>	<u>2,600</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

TRUSTEES' EXPENSES

Expenses totalling £nil were reimbursed to the Trustees during the year for mileage costs incurred on behalf of the Scheme (2015 - £311)

9. STAFF COSTS

	2016 £	2015 £
Wages and salaries	233,202	228,639
Social security costs	2,651	3,169
Other pension costs	864	952
	<u>236,717</u>	<u>232,760</u>

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

	2016	2015
Care attendant	36	33
Co-ordinator	3	3
Office	1	1
	<u>40</u>	<u>37</u>

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

The charity operates a defined contribution pension scheme in respect of some of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £864 (2015 - £952)

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,283	1,000	24,283
Other trading activities	235,759	-	235,759
Investment income	173	-	173
	<hr/>	<hr/>	<hr/>
Total	259,215	1,000	260,215
 EXPENDITURE ON			
Charitable activities			
Care	258,013	2,137	260,150
	<hr/>	<hr/>	<hr/>
Total	258,013	2,137	260,150
 NET INCOME/(EXPENDITURE)			
	<hr/>	<hr/>	<hr/>
	1,202	(1,137)	65
Transfers between funds	<hr/>	<hr/>	<hr/>
	1,107	(1,107)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	2,309	(2,244)	65
 RECONCILIATION OF FUNDS			
Total funds brought forward	74,692	6,544	81,236
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>77,001</u>	<u>4,300</u>	<u>81,301</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2015 and 31 March 2016	<u>6,872</u>
 DEPRECIATION	
At 1 April 2015	3,812
Charge for year	745
	<hr/>
At 31 March 2016	<u>4,557</u>
 NET BOOK VALUE	
At 31 March 2016	<u>2,315</u>
At 31 March 2015	<u>3,060</u>

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade debtors	37,496	37,866
Other debtors	2,453	1,417
Prepayments and accrued income	536	639
	40,485	39,922

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Social security and other taxes	1,747	3,928
Accrued expenses	11,387	9,856
	13,134	13,784

14. MOVEMENT IN FUNDS

	At 1/4/15	Net movement in funds	Transfers between funds	At 31/3/16
	£	£	£	£
Unrestricted funds				
General fund	73,942	(13,240)	800	61,502
Designated fund	3,059	(744)	-	2,315
	77,001	(13,984)	800	63,817
Restricted funds				
Voluntary Action South Ayrshire	1,000	(1,000)	-	-
NHS Ayrshire & Arran	3,300	(2,500)	(800)	-
	4,300	(3,500)	(800)	-
TOTAL FUNDS	81,301	(17,484)	-	63,817

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	250,715	(263,955)	(13,240)
Designated fund	-	(744)	(744)
	250,715	(264,699)	(13,984)
Restricted funds			
Voluntary Action South Ayrshire	-	(1,000)	(1,000)
NHS Ayrshire & Arran	-	(2,500)	(2,500)
	-	(3,500)	(3,500)
TOTAL FUNDS	250,715	(268,199)	(17,484)

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

14. MOVEMENT IN FUNDS - continued

PURPOSES OF FUNDS

The General Fund encompasses all income and expenditure relating to the primary focus activities of the Scheme, other than those for which funding is restricted.

The Restricted Fund represents the net book value of the Scheme's tangible fixed assets which would not be readily convertible into cash.

NHS Ayrshire & Arran

Funding received from NHS Ayrshire & Arran towards the cost of promotional equipment.

Voluntary Action South Ayrshire

Funding received from Voluntary Action South Ayrshire towards the initial costs of SVQ's.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2016.

16. FIRST YEAR ADOPTION

TRANSITIONAL RELIEF

On transition to FRS 102, the charity did not take advantage of any transitional relief, as no matters existed at the date of transition, that required to be restated.

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	11,609	-	11,609	14,937
Income tax recoverable (Gift Aid)	1,036	-	1,036	473
Legacies	-	-	-	7,873
Grants	-	-	-	1,000
	<u>12,645</u>	<u>-</u>	<u>12,645</u>	<u>24,283</u>
Other trading activities				
Fundraising events	8,973	-	8,973	9,493
Contract Care	227,917	-	227,917	225,023
SDS Care	1,168	-	1,168	1,243
	<u>238,058</u>	<u>-</u>	<u>238,058</u>	<u>235,759</u>
Investment income				
Deposit account interest	12	-	12	173
	<u>12</u>	<u>-</u>	<u>12</u>	<u>173</u>
Total incoming resources	250,715	-	250,715	260,215
EXPENDITURE				
Charitable activities				
Wages	233,202	-	233,202	228,639
Employers NI contributions	2,651	-	2,651	3,169
Staff pension costs	864	-	864	952
Insurance	1,158	-	1,158	1,674
Subscriptions	3,763	-	3,763	3,213
Travel expenses	8,947	-	8,947	11,021
Printing, postage and stat.	2,553	-	2,553	2,172
Advertising	-	2,500	2,500	2,100
Telephone	973	-	973	1,019
Computer costs	391	-	391	623
Recruitment costs	-	-	-	299
Staff welfare	386	-	386	105
General expenses	338	-	338	146
Training costs	1,536	1,000	2,536	270
Fundraising expenses	1,083	-	1,083	221
AGM & director's meetings	-	-	-	311
Office equipment	1,410	-	1,410	-
Payroll costs	1,462	-	1,462	735
Depreciation - fixtures and fittings	745	-	745	537
	<u>261,462</u>	<u>3,500</u>	<u>264,962</u>	<u>257,206</u>
Support costs				
Finance				
Bank charges	333	-	333	-
Governance costs				
Independent Examiner's fees	1,704	-	1,704	2,064
Legal fees	1,200	-	1,200	880
	<u>2,904</u>	<u>-</u>	<u>2,904</u>	<u>2,944</u>

This page does not form part of the statutory financial statements

**Crossroads (South Ayrshire)
Care Attendant Scheme**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Total resources expended	264,699	3,500	268,199	260,150
Net (expenditure)/income	<u>(13,984)</u>	<u>(3,500)</u>	<u>(17,484)</u>	<u>65</u>