

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

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2018
for**

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

**Campbell Dallas (South West) Limited
3 Wellington Square
Ayr
KA7 1EN**

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

**Contents of the Financial Statements
for the Year Ended 31 March 2018**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 21
Detailed Statement of Financial Activities	22 to 23

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

**Report of the Trustees
for the Year Ended 31 March 2018**

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 2018. 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 19,826 and the number of Carers helped was 175.

The Management Committee, which includes the Trustees, continued to meet on a monthly basis over the year to deal with the charity's ongoing business.

The Care Inspectorate again awarded the charity Quality Grades of 6 - Excellent (the highest grade available) in each of the two areas (Care & Support, and Management & Leadership) assessed in the most recent inspection, on 21 February 2018. The same grades were awarded for the areas assessed in the four previous inspections which were in March 2013, May 2014, August 2015 and January 2017.

We have a good working relationship with South Ayrshire Council who provide a large proportion of our funds.

Fundraising activities

Our three main fundraising events (charity walk, plant sale and Christmas fair), plus a coffee morning, were well attended and successful. We raised extra funds with a new event when we took the charity shop in Maybole for a week in November. We are grateful to all supporters including our very enthusiastic event and shop helpers. We are also grateful to our many donors, and for bequests we have received.

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.

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

**Report of the Trustees
for the Year Ended 31 March 2018**

FINANCIAL REVIEW

Financial position

Per the Statement of Financial Activities on page 4, the Scheme reported a deficit of £37,049 for the year (2017 - surplus £20,014) and total funds of £46,782 as at 31 March 2018. Last year's large surplus was the result of a generous legacy.

Reserves policy

The Trustees have established a policy within which the free reserves (ie. unrestricted funds not committed or invested in fixed assets) should equate to approximately three months of annual resources expended, which is currently £72,000.

Per the General Fund on page 5, the Scheme's unrestricted funds amounted to £43,363. The Trustees are taking action to restore the reserves to the required level.

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.

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 full time Manager and two part time Assistant Managers, assisted by a part time Administration Assistant, organise the service provided by the Care Attendants on a day-to-day basis.

The Board intends to upgrade the skills of the Management Committee to meet current requirements. Aware of the age profile of the existing Committee, the Management Committee is continually looking for new members.

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

**Report of the Trustees
for the Year Ended 31 March 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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, and reports its findings to the Management Committee which maintains a Risk Register which is updated monthly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC156846 (Scotland)

Registered Charity number

SC002548

Registered office

64 Kyle Street
Ayr
KA7 1RZ

Trustees

Mr David Reader

Dr Lois Martin

Mr Philip Bailey

Mr Ian Brewster

- resigned 1.8.17

Mrs Ann Clark

Mrs Nora Solesbury

Ms Patricia Crossley

Ms Nina Smith

- appointed 14.8.17

- resigned 5.7.18

Company Secretary

Mr Euan M Terras

Independent examiner

Stephen Wilkie

The Institute of Chartered Accountants of Scotland

Campbell Dallas (South West) Limited

3 Wellington Square

Ayr

KA7 1EN

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

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

**Report of the Trustees
for the Year Ended 31 March 2018**

Approved by order of the board of trustees on 6 August 2018 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 2018 set out on pages seven to twenty one.

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.

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



Stephen Wilkie
The Institute of Chartered Accountants of Scotland
Campbell Dallas (South West) Limited
3 Wellington Square
Ayr
KA7 1EN

6 August 2018

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

**Statement of Financial Activities
for the Year Ended 31 March 2018**

	Not es	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,719	-	13,719	69,746
Other trading activities	3	252,706	-	252,706	236,818
Investment income	4	9	-	9	30
Other income		<u>100</u>	-	<u>100</u>	<u>-</u>
Total		266,534	-	266,534	306,594
EXPENDITURE ON					
Charitable activities					
Care	5	300,002	3,581	303,583	285,080
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Total		300,002	3,581	303,583	286,580
NET INCOME/(EXPENDITURE)		(33,468)	(3,581)	(37,049)	20,014
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>76,831</u>	<u>7,000</u>	<u>83,831</u>	<u>63,817</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>43,363</u></u>	<u><u>3,419</u></u>	<u><u>46,782</u></u>	<u><u>83,831</u></u>

The notes form part of these financial statements

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

**Balance Sheet
At 31 March 2018**

	Not es	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	11	2,870	-	2,870	1,571
CURRENT ASSETS					
Debtors	12	50,870	-	50,870	23,453
Cash at bank and in hand		<u>5,635</u>	<u>3,419</u>	<u>9,054</u>	<u>70,836</u>
		56,505	3,419	59,924	94,289
CREDITORS					
Amounts falling due within one year	13	(16,012)	-	(16,012)	(12,029)
NET CURRENT ASSETS		<u>40,493</u>	<u>3,419</u>	<u>43,912</u>	<u>82,260</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		43,363	3,419	46,782	83,831
NET ASSETS		<u>43,363</u>	<u>3,419</u>	<u>46,782</u>	<u>83,831</u>
FUNDS	14				
Unrestricted funds				43,363	76,831
Restricted funds				<u>3,419</u>	<u>7,000</u>
TOTAL FUNDS				<u>46,782</u>	<u>83,831</u>

The notes form part of these financial statements

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

**Balance Sheet - continued
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 charitable small companies.

The financial statements were approved by the Board of Trustees on 6 August 2018 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 2018**

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(59,470)</u>	<u>36,655</u>
Net cash provided by (used in) operating activities		<u>(59,470)</u>	<u>36,655</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(2,421)	-
Sale of tangible fixed assets		100	-
Interest received		<u>9</u>	<u>30</u>
Net cash provided by (used in) investing activities		<u>(2,312)</u>	<u>30</u>
Change in cash and cash equivalents in the reporting period		<u>(61,782)</u>	<u>36,685</u>
Cash and cash equivalents at the beginning of the reporting period		<u>70,836</u>	<u>34,151</u>
Cash and cash equivalents at the end of the reporting period		<u><u>9,054</u></u>	<u><u>70,836</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 2018**

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

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(37,049)	20,014
Adjustments for:		
Depreciation charges	1,121	744
Profit on disposal of fixed assets	(100)	-
Interest received	(9)	(30)
(Increase)/decrease in debtors	(27,417)	17,032
Increase/(decrease) in creditors	<u>3,984</u>	<u>(1,105)</u>
Net cash provided by (used in) operating activities	<u>(59,470)</u>	<u>36,655</u>

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

**Notes to the Financial Statements
for the Year Ended 31 March 2018**

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.

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

1. ACCOUNTING POLICIES - continued

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.

Robertson Trust

Funding received from Robertson Trust towards SVQ2 training costs.

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 2018**

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	10,952	10,483
Legacies	-	47,408
Grants	<u>2,767</u>	<u>11,855</u>
	<u>13,719</u>	<u>69,746</u>

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

	2018	2017
	£	£
Adam Trust	-	1,500
Awards for All	-	3,355
Robertson Trust	-	7,000
SAHSCP for Prestwick	<u>2,767</u>	-
	<u>2,767</u>	<u>11,855</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising events	8,864	7,214
Contract Care	243,579	228,659
SDS Care	<u>263</u>	<u>945</u>
	<u>252,706</u>	<u>236,818</u>

4. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>9</u>	<u>30</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Care	<u>301,604</u>	<u>1,979</u>	<u>303,583</u>

6. SUPPORT COSTS

	Finance	Governanc e costs	Totals
	£	£	£
Care	<u>479</u>	<u>1,500</u>	<u>1,979</u>

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

Finance

	2018	2017
	Care £	Total activities £
Bank charges	<u>479</u>	<u>364</u>

Governance costs

	2018	2017
	Care £	Total activities £
Independent Examiner's fees	<u>1,500</u>	<u>1,500</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

7. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Depreciation - owned assets	1,122	744
Surplus on disposal of fixed asset	<u>(100)</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

Expenses totalling £758 were reimbursed to two Trustees during the year for computer costs incurred on behalf of the Scheme (2017 - £70)

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

9. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	265,760	250,288
Social security costs	2,717	2,113
Other pension costs	<u>976</u>	<u>918</u>
	<u><u>269,453</u></u>	<u><u>253,319</u></u>

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

	2018	2017
Care attendant	38	36
Manager/Assistant Manager	3	3
Office	<u>1</u>	<u>1</u>
	<u><u>42</u></u>	<u><u>40</u></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 £976 (2017 - £918)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,746	7,000	69,746
Other trading activities	236,818	-	236,818
Investment income	<u>30</u>	<u>-</u>	<u>30</u>
Total	299,594	7,000	306,594
 EXPENDITURE ON Charitable activities			
Care	285,080	-	285,080

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other	<u>1,500</u>	-	<u>1,500</u>
Total	<u>286,580</u>	-	<u>286,580</u>
NET INCOME/(EXPENDITURE)	13,014	7,000	20,014
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>63,817</u>	-	<u>63,817</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>76,831</u></u>	<u><u>7,000</u></u>	<u><u>83,831</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2017	6,872
Additions	2,421
Disposals	<u>(1,000)</u>
At 31 March 2018	<u>8,293</u>
DEPRECIATION	
At 1 April 2017	5,301
Charge for year	1,122
Eliminated on disposal	<u>(1,000)</u>
At 31 March 2018	<u>5,423</u>
NET BOOK VALUE	
At 31 March 2018	<u><u>2,870</u></u>
At 31 March 2017	<u><u>1,571</u></u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	47,316	20,470
Other debtors	2,943	2,427
Prepayments and accrued income	<u>611</u>	<u>556</u>
	<u>50,870</u>	<u>23,453</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Social security and other taxes	2,733	1,164
Accrued expenses	<u>13,279</u>	<u>10,865</u>
	<u>16,012</u>	<u>12,029</u>

14. MOVEMENT IN FUNDS

	At 1/4/17	Net movement in funds	At 31/3/18
	£	£	£
Unrestricted funds			
General fund	75,260	(35,213)	40,047
Designated fund	<u>1,571</u>	<u>1,745</u>	<u>3,316</u>
	76,831	(33,468)	43,363
Restricted funds			
Robertson Grant fund	7,000	(3,581)	3,419
	<u>83,831</u>	<u>(37,049)</u>	<u>46,782</u>
TOTAL FUNDS			

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	263,668	(298,881)	(35,213)
Designated fund	<u>2,866</u>	<u>(1,121)</u>	<u>1,745</u>
	266,534	(300,002)	(33,468)
Restricted funds			
Robertson Grant fund	-	(3,581)	(3,581)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>266,534</u>	<u>(303,583)</u>	<u>(37,049)</u>

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
Unrestricted Funds			
General fund	61,502	13,758	75,260
Designated fund	<u>2,315</u>	<u>(744)</u>	<u>1,571</u>
	63,817	13,014	76,831
Restricted Funds			
Robertson Grant fund	-	7,000	7,000
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,817</u>	<u>20,014</u>	<u>83,831</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	299,593	(285,835)	13,758
Designated fund	<u>1</u>	<u>(745)</u>	<u>(744)</u>
	299,594	(286,580)	13,014
Restricted funds			
Robertson Grant fund	7,000	-	7,000
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>306,594</u>	<u>(286,580)</u>	<u>20,014</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2018**

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	10,952	-	10,952	10,483
Legacies	-	-	-	47,408
Grants	<u>2,767</u>	-	<u>2,767</u>	<u>11,855</u>
	13,719	-	13,719	69,746
Other trading activities				
Fundraising events	8,864	-	8,864	7,214
Contract Care	243,579	-	243,579	228,659
SDS Care	<u>263</u>	-	<u>263</u>	<u>945</u>
	252,706	-	252,706	236,818
Investment income				
Deposit account interest	9	-	9	30
Other income				
Gain on sale of tangible fixed assets	<u>100</u>	-	<u>100</u>	-
Total incoming resources	266,534	-	266,534	306,594
EXPENDITURE				
Charitable activities				
Wages	265,760	-	265,760	250,288
Employers NI contributions	2,717	-	2,717	2,113
Staff pension costs	976	-	976	918
Insurance	1,167	-	1,167	1,092
Subscriptions	3,819	-	3,819	4,126
Travel expenses	11,115	-	11,115	10,496
Carried forward	285,554	-	285,554	269,033

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 2018**

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Charitable activities				
Brought forward	285,554	-	285,554	269,033
Printing, postage and stat.	2,382	-	2,382	2,172
Telephone	1,135	-	1,135	973
Computer costs	839	-	839	486
Staff welfare	36	-	36	48
General expenses	386	-	386	977
Training costs	4,085	-	4,085	3,262
Fundraising expenses	357	-	357	251
Office equipment	400	-	400	668
Payroll costs	1,728	-	1,728	2,539
Awards for all	-	-	-	3,562
Restricted fund expenditure	-	3,581	3,581	-
Depreciation - fixtures and fittings	<u>1,121</u>	<u>-</u>	<u>1,121</u>	<u>745</u>
	298,023	3,581	301,604	284,716
Support costs				
Finance				
Bank charges	479	-	479	364
Governance costs				
Independent Examiner's fees	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Total resources expended	300,002	3,581	303,583	286,580
Net (expenditure)/income	<u>(33,468)</u>	<u>(3,581)</u>	<u>(37,049)</u>	<u>20,014</u>

This page does not form part of the statutory financial statements