

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

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2019
for**

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

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

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

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for the Year Ended 31 March 2019**

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

**Report of the Trustees
for the Year Ended 31 March 2019**

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 2019. 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 respite care which was provided during the year was 20,330 and the number of Carers helped was 159.

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 awarded the charity the Quality Grade of 6 - 'Excellent' (the highest grade available) for Care & Support, and a Grade of 5 - 'Very Good' for Staffing, at its most recent inspection, on 11 December 2018. (Management & Leadership was not assessed.) The five previous inspections, in March 2013, May 2014, August 2015, January 2017 and February 2018 had all resulted in grades of 6 - 'Excellent' for the areas assessed, and we have taken the necessary steps to return to this grade for Staffing.

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) were well attended and successful. We have been fortunate to attract several new management committee members who have helped to put sustainable fundraising plans in place. We are grateful to all donors and supporters, including our very enthusiastic event helpers, 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 2019**

FINANCIAL REVIEW

Financial position

Per the Statement of Financial Activities on page 4, the Scheme reported net deficit of £27,952 for the year (2017/18 - deficit £37,049) and total funds of £18,830 as at 31 March 2019.

This and last years' deficits were a result of a delay in renegotiating our hourly rate with South Ayrshire Council. We have now been awarded a rate which covers our costs. We have also started to take private/self-funding clients.

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 one month of annual resources expended, which is currently £25,000.

Per the General Fund on page 7, the Scheme's unrestricted funds amounted to £18,296. The Trustees expect the improved financial situation to restore the reserves to the required level by December 2019.

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 was affiliated until 30 September 2018 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 them 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 continues to upgrade the skills of existing members of the Management Committee to meet current requirements, and has been successful in recruiting four new Management Committee members during the year. (Two of these have become trustees.)

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

**Report of the Trustees
for the Year Ended 31 March 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Each of the Management Committee's three 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

Mrs Ann Clark

Mrs Nora Solesbury - resigned 6.8.18

Ms Patricia Crossley

Ms Nina Smith - resigned 6.8.18

Mr Brian Kelsey - appointed 6.8.18

Mr Francis Ward - appointed 6.8.18

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

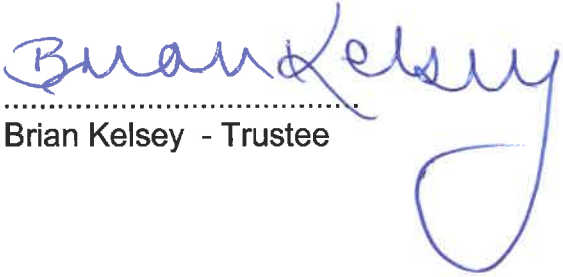
KA7 1EN

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 2019**

Approved by order of the board of trustees on10.9.19..... and signed on its behalf
by:



.....
Mr Brian Kelsey - 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 2019 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 (as amended). 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 (as amended). 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 the course of 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 Regulationshave 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

Date: 3/10/19

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

**Statement of Financial Activities
for the Year Ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,907	-	17,907	13,719
Other trading activities	3	256,804	-	256,804	252,706
Investment income	4	17	-	17	9
Other income		-	-	-	100
Total		<u>274,728</u>	<u>-</u>	<u>274,728</u>	<u>266,534</u>
 EXPENDITURE ON					
Charitable activities	5				
Care		<u>299,795</u>	<u>2,885</u>	<u>302,680</u>	<u>303,583</u>
NET INCOME/(EXPENDITURE)		<u>(25,067)</u>	<u>(2,885)</u>	<u>(27,952)</u>	<u>(37,049)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>43,363</u>	<u>3,419</u>	<u>46,782</u>	<u>83,831</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>18,296</u></u>	<u><u>534</u></u>	<u><u>18,830</u></u>	<u><u>46,782</u></u>

The notes form part of these financial statements

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

**Balance Sheet
At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	11	1,750	-	1,750	2,870
CURRENT ASSETS					
Debtors	12	25,219	-	25,219	50,870
Cash at bank and in hand		4,278	534	4,812	9,054
		<u>29,497</u>	<u>534</u>	<u>30,031</u>	<u>59,924</u>
CREDITORS					
Amounts falling due within one year	13	(12,951)	-	(12,951)	(16,012)
NET CURRENT ASSETS		<u>16,546</u>	<u>534</u>	<u>17,080</u>	<u>43,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,296</u>	<u>534</u>	<u>18,830</u>	<u>46,782</u>
NET ASSETS		<u>18,296</u>	<u>534</u>	<u>18,830</u>	<u>46,782</u>
FUNDS	14				
Unrestricted funds				18,296	43,363
Restricted funds				534	3,419
TOTAL FUNDS				<u>18,830</u>	<u>46,782</u>

The notes form part of these financial statements

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

**Balance Sheet - continued
At 31 March 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 on10.9.19.....
and were signed on its behalf by:



.....
Mr Brian Kelsey -Trustee

The notes form part of these financial statements

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

**Cash Flow Statement
for the Year Ended 31 March 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	(4,259)	(59,470)
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		(4,259)	(59,470)
		<hr/>	<hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(2,421)
Sale of tangible fixed assets		-	100
Interest received		17	9
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		17	(2,312)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(4,242)	(61,782)
Cash and cash equivalents at the beginning of the reporting period		9,054	70,836
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		4,812	9,054
		<hr/> <hr/>	<hr/> <hr/>

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 2019**

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

	2019 £	2018 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(27,952)	(37,049)
Adjustments for:		
Depreciation charges	1,120	1,121
Profit on disposal of fixed assets	-	(100)
Interest received	(17)	(9)
Decrease/(increase) in debtors	25,651	(27,417)
(Decrease)/increase in creditors	(3,061)	3,984
	(4,259)	(59,470)
Net cash provided by (used in) operating activities	(4,259)	(59,470)

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

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.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	13,915	10,952
Grants	3,992	2,767
	17,907	13,719

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

	2019	2018
	£	£
D'Oyly Carte Charitable Trust	3,000	-
SAHSCP for Prestwick	992	2,767
	3,992	2,767

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

3. OTHER TRADING ACTIVITIES

	2019 £	2018 £
Fundraising events	6,311	8,864
Contract Care	250,353	243,579
SDS Care	-	263
Compensation payments	140	-
	<u>256,804</u>	<u>252,706</u>

4. INVESTMENT INCOME

	2019 £	2018 £
Deposit account interest	<u>17</u>	<u>9</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 6) £	Totals £
Care	<u>300,764</u>	<u>1,916</u>	<u>302,680</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Care	<u>416</u>	<u>1,500</u>	<u>1,916</u>

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

6. SUPPORT COSTS - continued

Finance

	2019	2018
	Care	Total
	£	activities
	£	£
Bank charges	416	479
	<u> </u>	<u> </u>

Governance costs

	2019	2018
	Care	Total
	£	activities
	£	£
Independent Examiner's fees	1,500	1,500
	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Depreciation - owned assets	1,120	1,122
Surplus on disposal of fixed asset	-	(100)
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

Expenses totalling £235 were reimbursed to two Trustees during the year for computer & training costs incurred on behalf of the Scheme (2018 - £758)

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

9. STAFF COSTS

	2019 £	2018 £
Wages and salaries	266,462	265,760
Social security costs	2,362	2,717
Other pension costs	2,478	976
	<u>271,302</u>	<u>269,453</u>

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

	2019	2018
Care attendant	41	38
Manager/Assistant Manager	3	3
Office	1	1
	<u>45</u>	<u>42</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 £2,478 (2018 - £976)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,719	-	13,719
Other trading activities	252,706	-	252,706
Investment income	9	-	9
Other income	100	-	100
	<u>266,534</u>	<u>-</u>	<u>266,534</u>
Total	266,534	-	266,534
EXPENDITURE ON			
Charitable activities			
Care	300,002	3,581	303,583

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	300,002	3,581	303,583
NET INCOME/(EXPENDITURE)	(33,468)	(3,581)	(37,049)
RECONCILIATION OF FUNDS			
Total funds brought forward	76,831	7,000	83,831
TOTAL FUNDS CARRIED FORWARD	<u>43,363</u>	<u>3,419</u>	<u>46,782</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2018 and 31 March 2019	<u>8,293</u>
DEPRECIATION	
At 1 April 2018	5,423
Charge for year	1,120
At 31 March 2019	<u>6,543</u>
NET BOOK VALUE	
At 31 March 2019	<u>1,750</u>
At 31 March 2018	<u>2,870</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	25,219	47,316
Other debtors	-	2,943
Prepayments and accrued income	-	611
	<u>25,219</u>	<u>50,870</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Social security and other taxes	1,957	2,733
Accrued expenses	10,994	13,279
	<u>12,951</u>	<u>16,012</u>

14. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	40,493	(23,947)	16,546
Designated fund	2,870	(1,120)	1,750
	<u>43,363</u>	<u>(25,067)</u>	<u>18,296</u>
Restricted funds			
Robertson Grant fund	3,419	(2,885)	534
	<u>46,782</u>	<u>(27,952)</u>	<u>18,830</u>
TOTAL FUNDS			

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

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	274,728	(298,675)	(23,947)
Designated fund	-	(1,120)	(1,120)
	<u>274,728</u>	<u>(299,795)</u>	<u>(25,067)</u>
Restricted funds			
Robertson Grant fund	-	(2,885)	(2,885)
	<u>-</u>	<u>(2,885)</u>	<u>(2,885)</u>
TOTAL FUNDS	<u><u>274,728</u></u>	<u><u>(302,680)</u></u>	<u><u>(27,952)</u></u>

Comparatives for 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	1,571	1,745	3,316
	<u>76,831</u>	<u>(33,468)</u>	<u>43,363</u>
Restricted Funds			
Robertson Grant fund	7,000	(3,581)	3,419
	<u>7,000</u>	<u>(3,581)</u>	<u>3,419</u>
TOTAL FUNDS	<u><u>83,831</u></u>	<u><u>(37,049)</u></u>	<u><u>46,782</u></u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

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	263,668	(298,881)	(35,213)
Designated fund	2,866	(1,121)	1,745
	<u>266,534</u>	<u>(300,002)</u>	<u>(33,468)</u>
Restricted funds			
Robertson Grant fund	-	(3,581)	(3,581)
	<u>266,534</u>	<u>(303,583)</u>	<u>(37,049)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/17 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	75,260	(59,160)	16,100
Designated fund	1,571	625	2,196
	<u>7,000</u>	<u>(6,466)</u>	<u>534</u>
Restricted funds			
Robertson Grant fund	7,000	(6,466)	534
	<u>83,831</u>	<u>(65,001)</u>	<u>18,830</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	538,396	(597,556)	(59,160)
Designated fund	2,866	(2,241)	625
	<hr/>	<hr/>	<hr/>
	541,262	(599,797)	(58,535)
 Restricted funds			
Robertson Grant fund	-	(6,466)	(6,466)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>541,262</u>	<u>(606,263)</u>	<u>(65,001)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	13,915	-	13,915	10,952
Grants	3,992	-	3,992	2,767
	<u>17,907</u>	<u>-</u>	<u>17,907</u>	<u>13,719</u>
Other trading activities				
Fundraising events	6,311	-	6,311	8,864
Contract Care	250,353	-	250,353	243,579
SDS Care	-	-	-	263
Compensation payments	140	-	140	-
	<u>256,804</u>	<u>-</u>	<u>256,804</u>	<u>252,706</u>
Investment income				
Deposit account interest	17	-	17	9
Other income				
Gain on sale of tangible fixed assets	-	-	-	100
	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
Total incoming resources	<u>274,728</u>	<u>-</u>	<u>274,728</u>	<u>266,534</u>
EXPENDITURE				
Charitable activities				
Wages	266,462	-	266,462	265,760
Employers NI contributions	2,362	-	2,362	2,717
Staff pension costs	2,478	-	2,478	976
Insurance	1,462	-	1,462	1,167
Subscriptions	1,826	-	1,826	3,819
Travel expenses	11,863	-	11,863	11,115
Carried forward	286,453	-	286,453	285,554

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 2019**

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Charitable activities				
Brought forward	286,453	-	286,453	285,554
Printing, postage and stat.	2,363	-	2,363	2,382
Telephone	1,304	-	1,304	1,135
Computer costs	484	-	484	839
Staff welfare	62	-	62	36
General expenses	206	-	206	386
Training costs	3,908	2,885	6,793	7,666
Fundraising expenses	76	-	76	357
Office equipment	175	-	175	400
Payroll costs	1,728	-	1,728	1,728
Depreciation - fixtures and fittings	1,120	-	1,120	1,121
	<u>297,879</u>	<u>2,885</u>	<u>300,764</u>	<u>301,604</u>
Support costs				
Finance				
Bank charges	416	-	416	479
Governance costs				
Independent Examiner's fees	1,500	-	1,500	1,500
	<u>299,795</u>	<u>2,885</u>	<u>302,680</u>	<u>303,583</u>
Total resources expended				
	<u>299,795</u>	<u>2,885</u>	<u>302,680</u>	<u>303,583</u>
Net expenditure	<u>(25,067)</u>	<u>(2,885)</u>	<u>(27,952)</u>	<u>(37,049)</u>

This page does not form part of the statutory financial statements