

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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020  
FOR  
CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**



**Galbraith  
Pritchards**  
CHARTERED ACCOUNTANTS  
& BUSINESS ADVISORS

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

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FOR THE YEAR ENDED 31 MARCH 2020**

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# **CROSSROADS (SOUTH AYRSHIRE) CARE ATTENDANT SCHEME**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The 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 2019).

### **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 18,419 and the number of Carers helped was 156.

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 continue to be grateful to all donors and supporters, including our very enthusiastic event helpers. We did not receive any bequests during the year but have emphasised this opportunity to support us in our new leaflet.

#### **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 surplus of £32,416 for the year (2019 - deficit £27,952) and total funds of £51,246 as at 31 March 2020.

#### **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 two months of annual resources expended, which is currently £50,000. Per the General Fund on page 6, the Scheme's unrestricted funds amounted to £49,127.

# **CROSSROADS (SOUTH AYRSHIRE) CARE ATTENDANT SCHEME**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

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### **FINANCIAL REVIEW**

#### **COVID 19**

The advent of the COVID-19 virus has had an impact on our operations, mainly as follows: we withdrew face to face delivery of our services but continued to provide a capability with regular phone calls, shopping, prescription pick-ups etc, all with the agreement of South Ayrshire Council (SAC). Naturally our overall numbers fell, as some Carers decided they didn't need our service during this time, but we were able to continue billing SAC for what we were doing. This maintained our revenue stream and enabled us to continue to cover our costs which themselves have been kept to a minimum during this period.

### **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).

#### **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 three new Management Committee members during the year.

#### **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

Ayrshire

KA7 1RZ

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Trustees**

P J Bailey  
Mrs A L Clark  
Ms P Crossley  
B Kelsey  
Dr L M Martin  
D A Reader  
F Ward

**Company Secretary**

E M Terras

**Independent Examiner**

Galbraith Pritchards  
20 Barns Street  
Ayr  
Ayrshire  
KA7 1XA

**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).

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.

Approved by order of the board of trustees on 14 September 2020 and signed on its behalf by:

  
.....  
B Kelsey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

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I report on the accounts for the year ended 31 March 2020 set out on pages five to sixteen.

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.



Marguerite Roos B. Acc CA  
Chartered Accountant  
Galbraith Pritchards  
20 Barns Street  
Ayr  
Ayrshire  
KA7 1XA

Date: 15 September 2020

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	9,847	3,000	12,847	17,907
Other trading activities	3	305,823	-	305,823	256,804
Investment income	4	-	-	-	17
<b>Total</b>		<u>315,670</u>	<u>3,000</u>	<u>318,670</u>	<u>274,728</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Care		284,839	1,415	286,254	302,680
<b>NET INCOME/(EXPENDITURE)</b>		<u>30,831</u>	<u>1,585</u>	<u>32,416</u>	<u>(27,952)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		18,296	534	18,830	46,782
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>49,127</u></u>	<u><u>2,119</u></u>	<u><u>51,246</u></u>	<u><u>18,830</u></u>

The notes form part of these financial statements

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**BALANCE SHEET  
31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	1,058	-	1,058	1,750
<b>CURRENT ASSETS</b>					
Debtors	11	35,738	-	35,738	25,219
Cash at bank and in hand		25,611	6,769	32,380	4,812
		<u>61,349</u>	<u>6,769</u>	<u>68,118</u>	<u>30,031</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(13,280)	(4,650)	(17,930)	(12,951)
		<u>48,069</u>	<u>2,119</u>	<u>50,188</u>	<u>17,080</u>
<b>NET CURRENT ASSETS</b>					
		<u>49,127</u>	<u>2,119</u>	<u>51,246</u>	<u>18,830</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>49,127</u>	<u>2,119</u>	<u>51,246</u>	<u>18,830</u>
<b>NET ASSETS/(LIABILITIES)</b>					
		<u>49,127</u>	<u>2,119</u>	<u>51,246</u>	<u>18,830</u>
<b>FUNDS</b>					
	13			49,127	18,296
Unrestricted funds				2,119	534
Restricted funds				<u>51,246</u>	<u>18,830</u>
<b>TOTAL FUNDS</b>					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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.



**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**BALANCE SHEET - continued  
31 MARCH 2020**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2020 and were signed on its behalf by:

  
.....  
B Kelsey - Trustee

The notes form part of these financial statements

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**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 2019)', 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.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received 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**

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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

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

The designated fund represents the net book value of the Scheme's tangible fixed assets which could not be readily convertible into cash.

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

The Robertson Trust provided funds to meet SVQ2 training costs.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Provisions**

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**2. DONATIONS AND LEGACIES**

	31/3/20	31/3/19
	£	£
Donations	9,847	13,915
Grants	3,000	3,992
	<u>12,847</u>	<u>17,907</u>

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

	31/3/20	31/3/19
	£	£
D'Oyly Carte Charitable Trust	-	3,000
SAHSCP for Prestwick	-	992
SAHSCP Maybole/N Carrick	2,000	-
SAHSCP Ayr South	1,000	-
	<u>3,000</u>	<u>3,992</u>

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**3. OTHER TRADING ACTIVITIES**

	31/3/20	31/3/19
	£	£
Fundraising events	8,431	6,311
Contract care	297,392	250,353
Compensation payments	-	140
	<u>305,823</u>	<u>256,804</u>

**4. INVESTMENT INCOME**

	31/3/20	31/3/19
	£	£
Deposit account interest	-	17
	<u>-</u>	<u>17</u>

**5. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Care	824	1,500	2,324
	<u>824</u>	<u>1,500</u>	<u>2,324</u>

**6. NET INCOME/(EXPENDITURE)**

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

	31/3/20	31/3/19
	£	£
Depreciation - owned assets	692	1,120
	<u>692</u>	<u>1,120</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

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

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**8. STAFF COSTS**

	31/3/20	31/3/19
	£	£
Wages and salaries	253,490	266,462
Social security costs	1,949	2,362
Other pension costs	3,987	2,478
	<u>259,426</u>	<u>271,302</u>

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

	31/3/20	31/3/19
Care Attendant	36	41
Manager/Assistant Manager	3	3
Office Staff	1	1
	<u>40</u>	<u>45</u>

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	17,907	-	17,907
Other trading activities	256,804	-	256,804
Investment income	17	-	17
<b>Total</b>	<u>274,728</u>	-	<u>274,728</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Care	299,795	2,885	302,680
<b>NET INCOME/(EXPENDITURE)</b>	<u>(25,067)</u>	<u>(2,885)</u>	<u>(27,952)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>43,363</u>	<u>3,419</u>	<u>46,782</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>18,296</u></u>	<u><u>534</u></u>	<u><u>18,830</u></u>

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**10. TANGIBLE FIXED ASSETS**

Fixtures  
and  
fittings  
£

**COST**

At 1 April 2019 and 31 March 2020

8,293

**DEPRECIATION**

At 1 April 2019

6,543

Charge for year

692

At 31 March 2020

7,235

**NET BOOK VALUE**

At 31 March 2020

1,058

At 31 March 2019

1,750

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31/3/20

31/3/19

£

£

Trade debtors

35,738

25,219

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31/3/20

31/3/19

£

£

Social security and other taxes

2,304

1,957

Accruals and deferred income

4,235

-

Accrued expenses

11,391

10,994

17,930

12,951

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT IN FUNDS**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	16,546	31,523	48,069
Designated fund	1,750	(692)	1,058
	<u>18,296</u>	<u>30,831</u>	<u>49,127</u>
<b>Restricted funds</b>			
Robertson grant fund	534	-	534
SAHSCP Ayr South	-	1,000	1,000
SAHSCP Maybole/S Carrick	-	1,000	1,000
Awards For All - Big Event	-	(415)	(415)
	<u>534</u>	<u>1,585</u>	<u>2,119</u>
<b>TOTAL FUNDS</b>	<u><u>18,830</u></u>	<u><u>32,416</u></u>	<u><u>51,246</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	315,670	(284,147)	31,523
Designated fund	-	(692)	(692)
	<u>315,670</u>	<u>(284,839)</u>	<u>30,831</u>
<b>Restricted funds</b>			
SAHSCP Ayr South	1,000	-	1,000
SAHSCP Maybole/S Carrick	2,000	(1,000)	1,000
Awards For All - Big Event	-	(415)	(415)
	<u>3,000</u>	<u>(1,415)</u>	<u>1,585</u>
<b>TOTAL FUNDS</b>	<u><u>318,670</u></u>	<u><u>(286,254)</u></u>	<u><u>32,416</u></u>

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Robertson grant fund	3,419	(2,885)	534
	<u>46,782</u>	<u>(27,952)</u>	<u>18,830</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Robertson grant fund	-	(2,885)	(2,885)
	<u>274,728</u>	<u>(302,680)</u>	<u>(27,952)</u>



**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT IN FUNDS - continued**

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

	At 1/4/18 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	40,493	7,576	48,069
Designated fund	2,870	(1,812)	1,058
	<u>43,363</u>	<u>5,764</u>	<u>49,127</u>
<b>Restricted funds</b>			
Robertson grant fund	3,419	(2,885)	534
SAHSCP Ayr South	-	1,000	1,000
SAHSCP Maybole/S Carrick	-	1,000	1,000
Awards For All - Big Event	-	(415)	(415)
	<u>3,419</u>	<u>(1,300)</u>	<u>2,119</u>
<b>TOTAL FUNDS</b>	<u>46,782</u>	<u>4,464</u>	<u>51,246</u>

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 £
<b>Unrestricted funds</b>			
General fund	590,398	(582,822)	7,576
Designated fund	-	(1,812)	(1,812)
	<u>590,398</u>	<u>(584,634)</u>	<u>5,764</u>
<b>Restricted funds</b>			
Robertson grant fund	-	(2,885)	(2,885)
SAHSCP Ayr South	1,000	-	1,000
SAHSCP Maybole/S Carrick	2,000	(1,000)	1,000
Awards For All - Big Event	-	(415)	(415)
	<u>3,000</u>	<u>(4,300)</u>	<u>(1,300)</u>
<b>TOTAL FUNDS</b>	<u>593,398</u>	<u>(588,934)</u>	<u>4,464</u>

The Awards For All Fund is in deficit by £415 at the year end as a result of expenses being paid prior to the start of the project.

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

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**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

**CROSSROADS (SOUTH AYRSHIRE) CARE  
ATTENDANT SCHEME**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2020**

	31/3/20 £	31/3/19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,847	13,915
Grants	3,000	3,992
	<u>12,847</u>	<u>17,907</u>
<b>Other trading activities</b>		
Fundraising events	8,431	6,311
Contract care	297,392	250,353
Compensation payments	-	140
	<u>305,823</u>	<u>256,804</u>
<b>Investment income</b>		
Deposit account interest	-	17
	<u>-</u>	<u>17</u>
<b>Total incoming resources</b>	<b>318,670</b>	<b>274,728</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	253,490	266,462
Social security	1,949	2,362
Pensions	3,987	2,478
Insurance	1,997	1,462
Subscriptions	3,459	1,826
Travel Expenses	9,501	11,863
Printing, postage and stat.	2,514	2,363
Telephone	1,216	1,304
Computer costs	554	484
Staff welfare	118	62
General expenses	44	206
Training costs	532	6,793
Fundraising expenses	1,258	76
Office equipment	471	175
Payroll costs	1,788	1,728
Bookkeeping Costs	360	-
Depn of fixtures & fittings	692	1,120
	<u>283,930</u>	<u>300,764</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	824	416

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 2020**

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	31/3/20	31/3/19
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,500	1,500
	<hr/>	<hr/>
Total resources expended	286,254	302,680
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>32,416</u>	<u>(27,952)</u>

This page does not form part of the statutory financial statements