

Company No: 3004206 (England & Wales)
Registered Charity No. 1053224

**RICHMOND UPON THAMES
CROSSROADS CARE
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' (TRUSTEES') REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

FRIDAY



A5DP9JOP

A07

19/08/2016

#470

COMPANIES HOUSE

**PB ASSOCIATES
CHARTERED ACCOUNTANTS**

2 Castle Business Village
Station Road
HAMPTON
Middlesex TW12 2BX

Company Information

Directors & Trustees	Mr J Dhanecha - Chairman Mr B E Amor Mrs A Schauerman (Resigned 16.10.15) Mr P J Adcock - Treasurer Mr B Taylor (Resigned 21.05.15) Mr M Cranfeld-Adams (Resigned 08.07.15) Ms J M Nadicksbernd Ms A McDowell (Resigned 04.12.15) Miss K Hyson (Appointed 09.09.15)
Chief Officer	Janet Fevrier
Company Number	3004206
Charity Number	1053224
Registered Office	1 Beverley Court 26 Elmtree Road Teddington Middlesex TW11 8ST
Independent Auditor	Gareth Peter Rees, FCA PB Associates Chartered Accountants 2 Castle Business Village Station Road Hampton Middlesex TW12 2BX
Bankers	Barclays Bank PLC Richmond and Twickenham Business Centre PO Box 13, 8 George Street Richmond Surrey TW9 1JU
Solicitor	First Assist Group Ltd Marshall's Court Marshall's Road Sutton Surrey SM1 4DU

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RICHMOND UPON THAMES CROSSROADS CARE

We have audited the financial statements of Richmond Upon Thames Crossroads Care for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Trustees and Auditors

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RICHMOND UPON THAMES CROSSROADS CARE (continued)

Opinion on Other Matter Prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are Required to Report by Exception

We have nothing to report in respect of the following matters where the Charities Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit.



GARETH PETER REES
Senior Statutory Auditor
For and on behalf of:

**2 CASTLE BUSINESS VILLAGE
STATION ROAD, HAMPTON
MIDDLESEX TW12 2BX**

**PB ASSOCIATES
CHARTERED ACCOUNTANTS**

12 Aug 2016

TRUSTEES' REPORT

The trustees, who are also directors of the charity for the purpose of the Companies Act, present their Annual Report and the audited financial statement of the company for the year ended 31 March 2016. The trustees have adopted the provisions of the statement of recommended practices (SORP) "accounting and reporting by charities" issued in March 2005, in preparing the report and the financial statements.

Structure, governance and management

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

Crossroads Care Richmond and Kingston Upon Thames are also a regulated provider of services and are registered with the Care Quality Commission (CQC). The regulated services are required to meet their standards. The inspection process went through a change with a large consultation process, Our last inspection took place on 18th July 2014. The report of the inspection was published in February 2015 and achieved an overall GOOD rating. The report is available from <http://www.cqc.org.uk/location/1-124419826>. In July 2015 we were requested to complete their Provers Information Return and had no further on site inspection. We are also a network partner of the National Carers Trust Organisation, who as part of the membership provide a number of up to date policies, organisational advice.

Trustees/Directors

Trustees are selected by a board in an effort to achieve a balance of skills and specific expertise. Prospective trustees are invited to attend management meetings as observers and have meetings with the Chair and CEO before the board accepts a nomination. Once approved trustees then go through an induction process and on-going training. Appointments of officers and trustees are ratified by members at the Annual General Meeting:- Trustees who serve more than six years require specific authority from the AGM to do so.

Directors

The present directors who are also trustees are shown on page 1.

Directors' interest

No director received any remuneration during this or the previous financial year, nor were there any financial transactions between the charity and any of its directors.

Governance

There are two sub committees of the board. One covers Personnel and Finance, the other a newly developed sub-committee which covers Fundraising and Marketing.

The board considers a broad range of risks on a regular and ongoing basis. All incidents affecting health and safety including the safeguarding of adults and children are reported on at this meeting. The positive reputation that has been built for a quality and safe service has been hard won and this will not be put at risk.

The Strategic plan highlights 5 main priorities

- Secure the financial stability of the organisation
- Continue to deliver high quality services that meet the needs of carers and those they care for.
- Ensure that the necessary and appropriate organisational, governance, financial and staff structures are in place to support the pursuit of our objectives.
- Work with local commissioners and other Health & Social Care Service Providers in the development, implementation & delivery of integrated Care Plans for Carers and the Cared for.
- Grow business revenues, margins & reserves by expanding/developing both existing and new services.

These priorities are then broken down into specific targets and activities which can be monitored.

TRUSTEES' REPORT (continued)

All operations and funding are subject to ongoing risk analysis. The trustees are satisfied that this system of analysis, planning and review enables them to identify the major risks and that systems are in place or being developed to mitigate those risks.

The core staff are all paid and are under day to day supervision of the Scheme CEO Janet Fevrier. The CEO is supported by Rachel Tawadrous (Care Manager) and Julie Da Costa (Childrens and Special Services Manager). To assist with ensuring a quality and safe service, we have restructured and have in place a Childrens Lead Naomi Benson and Clinical Lead Sam Legge who is a qualified nurse.

All staff endeavour to ensure the quality assurance of the services. All staff are relied upon to build and sustain our reputation and their dedication and enthusiasm is much appreciated by carers, those they care for and the trustees.

Objects and activities of the charity

To relieve the stresses and promote the wellbeing of those caring for children and adults who have social or health care needs by offering replacement care and support service through the provision of community based professional care support workers.

We provide services to benefit the public in the London Boroughs of Richmond and Kingston upon Thames.

In 2015/16 we provided over 21,000 hours of care and supported over 500 people.

Our aim is to provide the best help to as many as we can, the core service provided is home care, normally in two hour sessions to enable family /carers to have a break. The support is provided whether from charitable funds, on a contracted basis from the health and social care services, via personalised budgets, direct payments or via private contracts.

The service we provide enables us to support these carers to have a break from their caring role, attend hospital and medical appointments or attend social or leisure activities to assist them to relax.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. All our charitable activities are undertaken for the public benefit.

Equal Opportunities

The charity is fundamentally opposed to discrimination on the grounds of sex, sexual orientation, faith, race, disability, age and marital status or gender status. We provide a holistic person centred service and all people with whom work will always be treated with courtesy and respect.

The charity is committed to promoting the health and safety and wellbeing of all its staff and clients

Auditors

A resolution to appoint PB Associates as auditors was proposed at the Annual General Meeting held on 16 October 2015.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

TRUSTEES' REPORT (continued)**Crossroads Care Richmond and Kingston upon Thames****Reserves Policy****Purpose**

This Policy complies with the Accounting and Reporting Standards for charities set out in the Statement of Recommended Practice, SORP 2000. This requires charities to have a written Reserves Policy, founded on a realistic assessment of their reserves needs and which has been formally agreed by the Board of Trustees.

Definition of Reserves

Reserves are those monies that may be held and spent in accordance with this Policy formed from unrestricted funds. Reserves may be built up from any monies that do not have a designated or restricted use.

Legal Basis

Trustees have general legal duty to expend charity funds within a reasonable time of receiving them. Although holding income funds in reserve does not comply with this duty, the trustees have the implied power to take actions where necessary to ensure that the charity function properly.

Reason for Holding Reserves

Reserves shall only be held where this is necessary and prudent to provide for the continuing effectiveness of the charity and, if necessary, for the appropriate costs of winding up the charity. Reserves may be designated for specific costs such as redundancy or asset replacement. They may also be held for contingencies such as managing the late receipt of grants or a deficit in income over expenditure.

The Level of Reserves Needed

Crossroads Care Richmond and Kingston upon Thames will hold reserves at a level to cover reasonable financial risks of running the charity as determined by the Board.

In principle, unrestricted reserves should be maintained at not less than 3 months running costs plus 10% and should not normally exceed 40% of annual income. This represents a level below which efforts should be made to increase reserves and above which efforts should be made to reduce reserves.

The Use of Reserves

Reserves may only be committed at the discretion of the Board, in accordance with this policy.

Policy Review

This policy (and the agreed level of reserves) should be reviewed by the Board from time to time.

TRUSTEES' REPORT (continued)

Financial review

We are most grateful to our three major local funders Barnes Workhouse Fund, Hampton Fuel Allotments and Richmond Parish Lands, which over the years have supported us to continue and develop our work.

The trustees have made it a priority to first reduce and then eliminate the deficit, which had previously built up over a number of years.

In the light of this target, further significant improvements in the charity's financial position were achieved in 2015-16. The deficit reduced significantly in the period, in part aided by a complete restructuring of the accounting and bookkeeping function and the adoption of a real time accounting software package.

We now have access to up to date financial information available electronically at the touch of a button. This huge improvement in control allows management to keep a much tighter rein on costs (including changes to our administration function), and ensure more timely payment of invoices.

The trustees are pleased to report that the improvements seen have been achieved whilst the charity introduced their new workplace pension scheme for employees. This boost to our employees' benefits package has been widely welcomed.

Chairman's Statement

I am pleased to report that it has been a positive year. Significant progress has been made across all areas as we continue our journey towards creating a modern, forward looking organisation.

We stay true to our belief that a carer who looks after their loved one should in turn be provided with assistance and this goes to the heart of everything that we do.

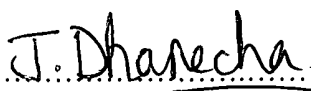
In my role, I hear many accounts of the real life and genuinely difficult circumstances faced by people and I am truly humbled by the immense and complex challenges they deal with in their caring role. Equally, I am touched by the dignity with which people manage their difficulties. In addition, many of our clients express their heartfelt gratitude to us and feel a sense of belonging and connection to Crossroads Care which makes everything we do feel so worthwhile.

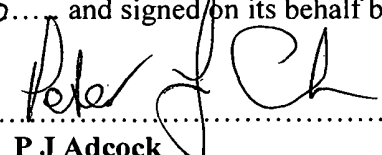
It is an honour to play a small part in Crossroads Care and the Board remains focused on delivering responsible governance and effective risk management.

I am sure you will agree that Crossroads Care is an indispensable resource to our extended family throughout the community and, as guardians, we will continue to develop a culture that promotes sustainability.

We extend our sincere thanks to all of our supporters, employees and volunteers for their tremendous hard work and contribution.

Approved by the Board on 12th August 2016 and signed on its behalf by:


 J Dhanecha
 Trustee


 P J Adcock
 Trustee

Charity number: 1053224

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
INCOME					
Income from Charitable Activities:					
Incoming Resources from Generated Funds					
Donations & Legacies	3	230,376	197,306	427,682	244,444
Income from Investment	5	283	-	283	96
Rental Income		10,200	-	10,200	1,700
Income from Charitable Activities	6	92,093	-	92,093	270,070
Other Income		4,400	-	4,400	-
Total Income		337,352	197,306	534,658	516,310
EXPENDITURE ON CHARITABLE ACTIVITIES					
Expenditure on raising funds	7	215,268	30,198	245,466	51,099
Charitable Activities	7	222,048	90,594	312,642	509,494
Total Expenditure		437,316	120,792	558,108	560,593
Net income/expenditure		(99,964)	76,514	(23,450)	(44,283)
Transfers					
Transfers between Funds		50,313	(50,313)	-	-
Gains on revaluation of fixed asset					
Charity's own use		43,228	-	43,228	-
Net Movements in Funds		(6,423)	26,201	19,778	(44,283)
Reconciliation of Funds					
Total Funds Brought Forward		129,928	3,895	133,823	178,106
Total Funds Carried Forward		£123,505	£30,096	£153,601	£133,823

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources expensed derive from continuing activities.

The profit for Companies Act 2006 purposes is £19,778 (2015 – (£44,283)).

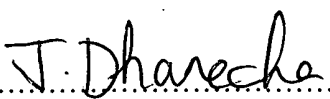
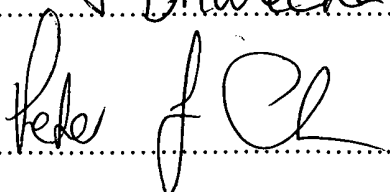
RICHMOND UPON THAMES CROSSROADS CARE
(COMPANY NO. 3004206)
BALANCE SHEET AS AT 31 MARCH 2016

9

	Note	2016	2015
FIXED ASSETS			
Tangible Assets	12	328,475	282,018
CURRENT ASSETS			
Debtors	13	56,778	65,681
Cash at Bank and in Hand		74,401	78,359
		<u>131,179</u>	<u>144,040</u>
CREDITORS: Due within one year	14	<u>(92,298)</u>	<u>(101,429)</u>
Net Current Assets		<u>38,881</u>	<u>42,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		367,356	324,629
CREDITORS: Due within more than one year	15	<u>(213,755)</u>	<u>(190,806)</u>
NET ASSETS		<u>£153,601</u>	<u>£133,823</u>
FUNDS OF THE CHARITY			
Restricted Funds		30,096	3,895
Unrestricted Income Funds		53,505	59,928
Designated Contingency Reserve		<u>70,000</u>	<u>70,000</u>
Unrestricted Funds		<u>123,505</u>	<u>134,003</u>
Total Charity Funds		<u>£153,601</u>	<u>£133,823</u>

These accounts have been prepared in accordance with the Charities Statement of Recommended Practice SORP (FRS 102).

These accounts were approved by the Directors on 12th August 2016 and are signed on their behalf by:


..... MR J DHANECHA - TRUSTEE

..... MR P J ADCOCK - TRUSTEE

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities SORP (FRS 102), published in July 2014.

Fund Accounting Policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 18.

Income Recognition

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:-

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016 continued**

Support Cost Allocation

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed Assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:-

Fixtures, fittings and equipment	33% straight line
Land and buildings	straight line over 100 years

Operating Leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2. RESERVE POLICY

The Board has a Reserves Policy that complies with the Accounting and Reporting Standards for charities set out in the Statement of Recommended Practice, SORP (FRS 102). This requires charities to have a written Reserves Policy that has been formally agreed by the Board of Trustees and which provides the basis from which a realistic assessment of the need for reserves may be made.

Richmond Crossroads will hold reserves at a level to cover reasonable financial risks of running the charity as determined by the Board. To determine this level the Trustees undertake a risk analysis based on funding stability and commitment to expenditure.

Each source of funds is assessed on:

- the likelihood of it declining, continuing at present levels or growing with need
- whether it is from a single source or many donors, contracts
- whether it is contractual and, if so, the length of the contract

This produces an index score for each source of funds and this is multiplied by the percentage of the total income that that source provides. The sum of these percentages provides an indication of the overall stability of the income.

Likewise commitment to expenditure is considered greater if it:

- is central to our objects rather than a desirable add-on

In principle, general reserves should be maintained at the designated level plus or minus 10% of annual income. This represents a level below which efforts should be made to increase reserves and above which efforts should be made to reduce reserves.

Improving the stability of income should be the consistent aim of the executive in order to reduce the need for reserves. However, in the event that the above analysis calls for a level of general reserves of more than 50% of annual income, efforts will be made to reduce commitment to expenditure.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

3. DONATION & LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
Donations and Legacies				
Appeals and Donations	17,071	4,730	21,801	22,025
Grants and Contract Income				
Trusts and Foundations	3,924	66,373	70,297	94,225
Local Authority Grants	66,373	43,939	110,312	120,655
Other Agencies	143,008	85,264	225,272	7,539
	<u>213,305</u>	<u>192,576</u>	<u>405,881</u>	<u>222,419</u>
	<u>£230,376</u>	<u>£197,306</u>	<u>£427,682</u>	<u>£244,444</u>

4. GRANT AND CONTRACT INCOME	Unrestricted	Restricted	2016 Total
Barnes Workhouse Fund	-	12,250	12,250
Hampton Fuel Allotment	-	32,500	32,500
LBRUT Social Services Contact Care	60,273	-	60,273
LBRUT Achieving for Children Ltd	82,735	-	82,735
LBRUT Carers Hub	-	78,805	78,805
LBRUT Clinical Commissioning Group	66,373	-	66,373
Richmond Parish Lands	-	37,455	37,455
Garfield Weston	-	10,000	10,000
Carers Trust	-	750	750
Other	3,924	20,816	24,740
	<u>£213,305</u>	<u>£192,576</u>	<u>£405,881</u>

5. INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
Interest on Cash Deposits	<u>£283</u>	<u>£NIL</u>	<u>£283</u>	<u>£96</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

6. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
Care Work				
Contractual Income from Government or Public Authorities	90,228	-	90,228	180,111
Other	1,865	-	1,865	89,959
	<u>£92,093</u>	<u>£NIL</u>	<u>£92,093</u>	<u>£270,070</u>

7. EXPENDITURE ON RAISING FUNDS

Direct Costs of Raising Funds	51,678	28,698	80,376	8,856
Staff Costs of Raising Funds	163,590	1,500	165,090	42,243
	<u>£215,268</u>	<u>£30,198</u>	<u>£245,466</u>	<u>£51,099</u>

**EXPENDITURE ON
CHARITABLE ACTIVITIES**

Staff Costs	164,277	90,594	254,871	461,746
Other Costs	57,771	-	57,771	47,748
	<u>£222,048</u>	<u>£90,594</u>	<u>£312,642</u>	<u>£509,494</u>

OTHER

Revaluation of Building	<u>£43,228</u>	<u>£NIL</u>	<u>£43,228</u>	<u>£NIL</u>
-------------------------	----------------	-------------	----------------	-------------

8. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration during the year.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

9. NET EXPENDITURE	2016	2015
	£	£
Net expenditure is stated after charging:		
Auditors' Remuneration – Audit Services	1,980	1,800
Depreciation of Tangible Fixed Assets	4,826	2,968

10. EMPLOYEES' REMUNERATION

The average number of persons employed by the charity (including Trustees) during the year, analysed by category, was as follows:

	2016	2015
Chief Executive	1	1
Administration and Support	7	7
Care Workers and Saturday Project Staff	27	27
	<u>35</u>	<u>35</u>

The aggregate payroll costs of these persons were as follows:

Wages and Salaries	<u>£423,743</u>	<u>£445,070</u>
--------------------	-----------------	-----------------

There were no employees whose emoluments exceeded £60,000 per annum in the current or previous year.

11. TAXATION

As a registered charity, Crossroads Care Kingston and Richmond is potentially exempt from taxation of income and gains falling within S505 of the Income and Corporation Taxes Act 1988 and S256 of the Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

12. TANGIBLE FIXED ASSETS

	Freehold Interest in Land and Buildings	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
As at 1 April 2015	296,858	16,424	313,282
Additions	-	8,301	8,301
Revaluation	28,142	-	28,142
At 31 March 2016	<u>£325,000</u>	<u>£24,725</u>	<u>£349,725</u>
Depreciation			
As at 1 April 2015	14,840	16,424	31,264
Charge for the year	2,979	1,847	4,826
Revaluation	(14,840)	-	(14,840)
As at 31 March 2016	<u>£2,979</u>	<u>£18,271</u>	<u>£21,250</u>
Net Book Value			
As at 31 March 2016	<u>£322,021</u>	<u>£6,454</u>	<u>£328,475</u>
As at 31 March 2015	<u>£282,018</u>	<u>£NIL</u>	<u>£282,018</u>

Freehold Land and Buildings

The gross book value of freehold land and buildings includes £325,000 (2015 - £296,858) of depreciable assets. The property was revalued in May 2015, on an open market basis by Stuart Edwards Mann Smith Chartered Surveyors to a value of £325,000.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

13. DEBTORS	2016	2015
Trade Debtors	42,075	60,344
Prepayments and Accrued Income	14,703	5,337
	<u>£56,778</u>	<u>£65,681</u>
14. CREDITORS: amounts falling due within one year		
Bank Loans and Overdrafts	5,950	3,715
Trade Creditors	1,901	565
Taxation and Social Security	8,050	7,571
Accruals and Deferred Income	76,397	89,578
	<u>£92,298</u>	<u>£101,429</u>

Creditors amounts falling due within one year includes the following liabilities on which security has been given by the charity.

	2016	2015
	£	£
Bank Loan	£5,950	£3,715

This sum is the short-term portion of a loan of £219,705, which is secured by a mortgage on the charity's freehold property, and which represents 71.8% of the book value of the property.

Creditors amounts falling due within one year includes deferred income.

	2016	2015
As at 1 April 2015	55,510	35,620
Amount Released to Incoming Resources	(55,510)	(35,620)
Amount Deferred in the year	50,742	59,585
As at 31 March 2016	<u>£50,742</u>	<u>£59,585</u>

15. CREDITORS: amounts falling due after more than one year

Bank Loans and Overdrafts	<u>£213,755</u>	<u>£190,806</u>
---------------------------	-----------------	-----------------

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity.

Bank Loan	<u>£213,755</u>	<u>£190,806</u>
-----------	-----------------	-----------------

This sum is the long-term portion of a loan of £219,705, which is secured by a mortgage on the charity's freehold property, and which represents 71.8% of the book value of the property.

Included in creditors are the following amounts due after more than 5 years

After more than five years by instalments	<u>£189,955</u>	<u>£178,549</u>
---	-----------------	-----------------

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

16. MEMBERS' LIABILITY

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

17. RELATED PARTIES

There were no related party transactions during the year which needed to be disclosed.

18. ANALYSIS OF FUNDS	At 1 April 2015 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2016 £
Designated Funds					
Designated Contingency Reserve	70,000	-	-	-	70,000
General Funds					
General Fund	59,928	337,352	(394,088)	50,313	53,505
Restricted Funds	3,895	197,306	(120,792)	(50,313)	30,096
	3,895	197,306	(120,792)	(50,313)	30,096
	<u>£133,823</u>	<u>£534,658</u>	<u>(£514,880)</u>	<u>£NIL</u>	<u>£153,601</u>

19. TRANSITION TO CHARITIES SORP (FRS 102)

This is the first year that the charity has presented its financial statements under Charities SORP (FRS 102). The charity has applied Section 35 'Transition to this FRS', of FRS 102 in preparing these financial statements as required by the Charities SORP (FRS 102). The last financial statements for the year ended 31 March 2015 were prepared under previous SORP (2005) and the transition date to Charities SORP (FRS 102) is therefore 1 April 2014. The application of the new SORP has not resulted in a restatement of the charity's funds for this year or the comparative period.

20. DESCRIPTION OF FUNDS

Saturday Club provides recreational activities and support for up to 40 children and young carers with special needs and is open 38 weeks in the year (term time), including summer and Christmas outings and activities.

Caring Café – in association with Alzheimer's Society Richmond Branch, this is a drop in café for people affected by dementia and is open twice a month.

Designated Contingency Reserve – a portion of unrestricted funds set aside to cover potential redundancies and other committed costs in the event of a change in local authority policy resulting in a significant loss of contract income.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

21. NET ASSETS BY FUND	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
Tangible Assets	328,475	-	328,475	282,018
Current Assets	131,179	-	131,179	144,040
Creditors – amounts falling due within one year	(92,298)	-	(92,298)	(101,429)
Creditors – amounts falling due after one year	(213,755)	-	(213,755)	(190,806)
Net Assets	<u>£153,601</u>	<u>£NIL</u>	<u>£153,601</u>	<u>£133,823</u>