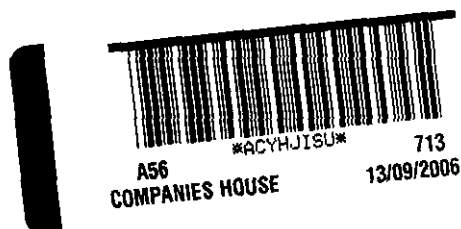


**GATESHEAD CROSSROADS CARING FOR CARERS**  
(A charitable company limited by guarantee)

**ABBREVIATED FINANCIAL STATEMENTS**

**31 MARCH 2006**

Registered company number 3245594  
Registered charity number 1059917



**JOSEPH MILLER & CO**  
Chartered Accountants  
Newcastle upon Tyne

**INDEPENDENT AUDITORS' REPORT TO  
GATESHEAD CROSSROADS CARING FOR CARERS**

**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated financial statements set out on pages 2 to 4, together with the financial statements of Gateshead Crossroads Caring for Carers for the year ended 31 March 2006 prepared under section 226 of the Companies Act 1985.

This report is made solely to the charity's members, as a body, in accordance with Section 247B of the Companies Act 1985. 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 auditors' 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 The Board of Trustees and auditors**

The Board of Trustees is responsible for preparing the abbreviated financial statements in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the charity is entitled to deliver abbreviated financial statements prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated financial statements have been properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the charity is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**Opinion**

In our opinion the charity is entitled to deliver abbreviated financial statements prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements have been properly prepared in accordance with those provisions.



Joseph Miller & Co  
Chartered Accountants  
Registered Auditors  
23 August 2006



**JOSEPH  
MILLER**  
& CO  
CHARTERED ACCOUNTANTS  
NEWCASTLE UPON TYNE

# GATESHEAD CROSSROADS CARING FOR CARERS

## BALANCE SHEET

AS AT 31 MARCH 2006

	Note	2006 £	2005 £
<b>Tangible fixed assets</b>	3	15,106	12,597
<b>Current assets</b>			
Debtors		43,119	32,616
Cash at bank and in hand		246,391	165,767
		<u>289,510</u>	<u>198,383</u>
<b>Creditors: amounts falling due within one year</b>		(111,312)	(54,352)
<b>Net current assets</b>		<u>178,198</u>	<u>144,031</u>
<b>Net assets</b>		<u>193,304</u>	<u>156,628</u>
<b>Funds</b>			
Unrestricted income funds		96,909	61,615
Restricted income funds		96,395	95,013
<b>Total funds</b>		<u>193,304</u>	<u>156,628</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

The abbreviated financial statements were approved by the Board of Trustees on 23/8/06 and were signed on its behalf by:-



Mrs E Ward  
Chair

# **GATESHEAD CROSSROADS CARING FOR CARERS**

## **NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2006**

### **1. Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. In the event of it being wound up, the maximum liability of each member is £5.

### **2. Accounting policies**

#### **(a) Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 and the Companies Act 1985.

#### **(b) Fund accounting**

The charity has a number of sources of restricted income where funds have been given for a specific purpose and further details are provided in note 8 to the financial statements. Expenditure which meets the specific criteria for each fund is charged to that fund.

All other funds are unrestricted income funds.

#### **(c) Incoming resources**

All incoming resources are recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Contract funding and grants are treated as deferred income where:

- received in advance of the period in which they must be used; or
- entitlement is subject to specific performance conditions which have not been fulfilled at the balance sheet date.

#### **(d) Resources expended**

Expenditure is recognised when a liability is incurred. Resources expended include attributable VAT which can not be recovered.

Costs of generating funds comprise the costs incurred towards obtaining voluntary income from grants and donations, together with expenditure on fundraising activities.

Governance costs include those costs incurred in connection with compliance with constitutional and statutory requirements and costs associated with the strategic management of the charity.

Support costs include central services and are allocated to cost categories on the basis of staff costs.

#### **(e) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost less estimated residual value of tangible fixed assets over their expected useful lives as follows:

Furniture and fittings	- 15% per annum straight line
Office equipment	- 25% per annum straight line

**GATESHEAD CROSSROADS CARING FOR CARERS**  
**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2006**

<b>3. Tangible fixed assets</b>	<b>Total £</b>
<b>Cost</b>	
At 1 April 2005	58,386
Additions	8,552
Disposals	(20,219)
	<hr/>
At 31 March 2006	46,719
	<hr/>
<b>Depreciation</b>	
At 1 April 2005	45,789
Charge for year	5,890
On Disposals	(20,066)
	<hr/>
At 31 March 2006	31,613
	<hr/>
<b>Net book value</b>	
At 31 March 2006	15,106
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At 1 April 2005	12,597
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