REGISTERED COMPANY NUMBER: SC164342 (Scotland)
REGISTERED CHARITY NUMBER: 022786

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2026

for

Crossroads Care Orkney Limited

Crossroads Care Orkney Limited

Contents of the Financial Statements for the year ended 31 March 2026

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

Crossroads Care Orkney Limited

Report of the Trustees
for the year ended 31 March 2026

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 2026. 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

Charitable Purpose

The aim of Crossroads Care Orkney is to improve the quality of life for Carers and those for whom they care, and elderly and disabled people, by giving practical help, emotional support, advice and information as appropriate.

ACHIEVEMENTS AND PERFORMANCE

Activities and Achievements

Once again, this year, Crossroads Care Orkney has continued to experience a high demand for its care and support services. During the reporting period, Support Workers delivered 10,085.20 hours of care across mainland Orkney and four of the non-linked isles. This represents a decrease of 2,958.55 hours compared to the previous year. The reduction in service provision reflects the ongoing challenges associated with staff recruitment, alongside our commitment to ensuring that both staff wellbeing and service quality are maintained. Ensuring that staff are not overstretched remains a key priority.

The total hours of care provided do not include scheduled visits that were cancelled for a variety of reasons, such as hospital admissions, residential respite stays, and day-to-day changes in individual circumstances nor does it include 461.65 hours of staff training. The team at Crossroads Care Orkney remains dedicated and committed to support staff wellbeing and ensuring that appropriate resources are in place are essential to maintaining staff retention and delivering a service that is both effective and sustainable.

Respite care for Unpaid Carers of all ages and across all disabilities continues to be provided free of charge and constitutes the majority of the care delivered. These hours are part-funded by OHAC, with the remainder supported through our own fundraising efforts and the generous donations received from the public, for which we are extremely grateful.

The support provided to Service Users and Unpaid Carers in emergency or crisis situations is ongoing, ensuring the right support is available at the right time. Crossroads Care Orkney takes pride in its ability to respond to these changing needs by continually reviewing, prioritising, and making the best use of available staffing resources. Our flexible and creative approach enables us to provide meaningful and responsive support, ensuring that Unpaid Carers receive the help they need, particularly during challenging times.

The Orkney Carers Centre recorded 2,301 contacts during the year from and to Unpaid Carers and Service Users. Of these, 127 contacts resulted in Carers completing a formal registration with the Carers Centre. These individuals were then supported to access appropriate services, equipment, and aids to assist them in their caring role, alongside receiving information, advice, and emotional support. Support is delivered in a variety of ways and tailored to meet individual needs. This includes face-to-face meetings, telephone support, email communication, and participation in the monthly support group.

The Young Carers Support Service has continued to provide monthly group activities and one-to-one support for 28 Young Carers aged between 7-18 years old. This service provides young people with adult caring responsibilities, the opportunity to engage with their peers, build their confidence and social and developmental skills and to have time away from their caring role.

In addition to the Crossroads Respite Scheme, Orkney Carers Centre and Young Carers Service, there continues to be a demand for services delivered through Options 2 and 3 of Self-Directed Support. However, supporting Unpaid Carers in the County remains our core priority and the respite scheme will continue to be utilised as effectively and efficiently as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC164342 (Scotland)

Registered Charity number
022786

Registered office
Kirkwall Travel Centre
West Castle Street
Kirkwall
Orkney
KW15 1GU

Trustees
M Foulis
W J Gunn (resigned 7.10.25)
B A M Hutchison
I C Scholes (appointed 17.6.25)
M A B Sutherland
W B Neish
L Russell
K Warman
Mrs L A McLennan

Company Secretary
Ms S Ritch

Independent Examiner
Charles W Flett
Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 18 August 2026 and signed on its behalf by:



W B Neish - Trustee

Independent Examiner's Report to the Trustees of Crossroads Care Orkney Limited

I report on the accounts for the year ended 31 March 2026 set out on pages four to twelve.

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. 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.

Charles W Flett

Charles W Flett
The Institute of Chartered Accountants of Scotland

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

18 August 2026

Crossroads Care Orkney Limited

Statement of Financial Activities
for the year ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**344,268**	**39,191**	**383,459**	427,618
Other trading activities	3	**6,330**	**180**	**6,510**	5,570
Investment income	4	**1,163**	**-**	**1,163**	1,600
Total		**351,761**	**39,371**	**391,132**	434,788
EXPENDITURE ON					
Raising funds		**-**	**-**	**-**	70
Charitable activities					
Salary costs		**304,207**	**-**	**304,207**	334,850
Other operating costs		**60,441**	**39,961**	**100,402**	83,848
Total		**364,648**	**39,961**	**404,609**	418,768
NET INCOME/(EXPENDITURE)		**(12,887)**	**(590)**	**(13,477)**	16,020
Transfers between funds	11	**(1,334)**	**1,334**	**-**	-
Net movement in funds		**(14,221)**	**744**	**(13,477)**	16,020
RECONCILIATION OF FUNDS					
Total funds brought forward		**311,909**	**7,674**	**319,583**	303,563
TOTAL FUNDS CARRIED FORWARD		**297,688**	**8,418**	**306,106**	319,583

The notes form part of these financial statements

Crossroads Care Orkney Limited

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	8	**956**	**-**	**956**	1,195
CURRENT ASSETS					
Debtors	9	**6,761**	**-**	**6,761**	1,926
Cash at bank and in hand		**304,830**	**13,818**	**318,648**	326,638
		311,591	**13,818**	**325,409**	328,564
CREDITORS					
Amounts falling due within one year	10	**(14,859)**	**(5,400)**	**(20,259)**	(10,176)
NET CURRENT ASSETS		**296,732**	**8,418**	**305,150**	318,388
TOTAL ASSETS LESS CURRENT LIABILITIES		**297,688**	**8,418**	**306,106**	319,583
NET ASSETS		**297,688**	**8,418**	**306,106**	319,583
FUNDS	11				
Unrestricted funds				**297,688**	311,909
Restricted funds				**8,418**	7,674
TOTAL FUNDS				**306,106**	319,583

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

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 18 August 2026 and were signed on its behalf by:

W B Neish - Trustee

The notes form part of these financial statements

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.

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.

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.

Tangible fixed assets
Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a reducing balance over the expected economic useful life of the asset concerned as follows:-

Equipment & Fittings	20%

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.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments
The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial asset
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Government Grants

Grants of revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Going Concern

Given Crossroads Care Orkney Limited's reserves and future financial plans, the trustees are of the view that the charity is a going concern as there are adequate resources available to fund the charity's activities.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The charity determines there are no critical accounting estimates and judgements.

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Miscellaneous Income	6,330	5,390
Membership Fees	180	180
	6,510	5,570

continued...

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	1,163	1,600

5. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	239	299

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

7. STAFF COSTS

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

	2026	2025
Staff full time and part time	32	36

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

8. TANGIBLE FIXED ASSETS

	Equipment & fittings
	£
COST	
At 1 April 2025 and 31 March 2026	18,289
DEPRECIATION	
At 1 April 2025	17,094
Charge for year	239
At 31 March 2026	17,333
NET BOOK VALUE	
At 31 March 2026	956
At 31 March 2025	1,195

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Sundry debtors	6,761	1,926

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	14,859	8,019
Grants received in advance	5,400	2,157
	20,259	10,176

11. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	311,909	(12,887)	(1,334)	297,688
Restricted funds				
YCP Project	7,424	744	-	8,168
Carers Information	-	(1,334)	1,334	-
SVQ Training	250	-	-	250
	7,674	(590)	1,334	8,418
TOTAL FUNDS	319,583	(13,477)	-	306,106

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	351,761	(364,648)	(12,887)
Restricted funds			
YCP Project	5,637	(4,893)	744
Carers Information	180	(1,514)	(1,334)
SVQ Training	1,080	(1,080)	-
Time to Live Fund - Micro Grants	25,250	(25,250)	-
Time to Live Fund - Development & Delivery	7,224	(7,224)	-
	39,371	(39,961)	(590)
TOTAL FUNDS	391,132	(404,609)	(13,477)

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	282,223	23,089	6,597	311,909
Restricted funds				
Children's Services	-	(1,203)	1,203	-
YCP Project	12,070	(4,646)	-	7,424
Carers Information	1,933	(1,318)	(615)	-
SVQ Training	2,200	(1,950)	-	250
Time to Live Fund - Micro Grants	5,137	2,048	(7,185)	-
	21,340	(7,069)	(6,597)	7,674
TOTAL FUNDS	303,563	16,020	-	319,583

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	408,266	(385,177)	23,089
Restricted funds			
Children's Services	-	(1,203)	(1,203)
YCP Project	3,322	(7,968)	(4,646)
Carers Information	180	(1,498)	(1,318)
SVQ Training	-	(1,950)	(1,950)
Time to Live Fund - Micro Grants	19,231	(17,183)	2,048
Mock Wedding	451	(451)	-
Time to Live Fund - Development & Delivery	3,338	(3,338)	-
	26,522	(33,591)	(7,069)
TOTAL FUNDS	434,788	(418,768)	16,020

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12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

13. KEY MANAGEMENT REMUNERATION

The aggregate compensation of key management personnel was £98,511 (2025 - £110,113).

Crossroads Care Orkney Limited

Detailed Statement of Financial Activities for the year ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**18,165**	29,790
Grants	**280,232**	304,240
Contract Income	**85,062**	93,588
	383,459	427,618
Other trading activities		
Miscellaneous Income	**6,330**	5,390
Membership Fees	**180**	180
	6,510	5,570
Investment income		
Deposit account interest	**1,163**	1,600
Total incoming resources	**391,132**	434,788
EXPENDITURE		
Other trading activities		
Bad debts	**-**	70
Charitable activities		
Wages	**304,207**	334,850
Rent	**20,563**	17,907
Gloves and Wipes	**815**	934
Telephone & Electricity	**7,409**	7,533
Postage and stationery	**955**	1,032
Travelling	**650**	614
Publications & Sundry expenses	**2,701**	1,578
Affiliation Fees	**529**	613
Project Expenses	**49,563**	39,975
Care Commission	**1,476**	1,476
SVQ Training	**2,130**	1,950
Bank Charges	**909**	766
Repairs & Renewals	**9,783**	5,985
Depreciation of tangible fixed assets	**239**	299
	401,929	415,512
Support costs		
Governance costs		
Accountancy and legal fees	**2,680**	3,186
Total resources expended	**404,609**	418,768
Net (expenditure)/income	**(13,477)**	16,020