

CROSSWAYS COMMUNITY

England & Wales · Charity number 1007156

Details

Other names	CROSSWAYS
Status	Registered
Legal form	Charitable company
Company number	02649197
Registered	1992-01-08
Register	View on the Charity Commission register

Contact

Address	Crossways Community Administration Building 8 Culverden Park Road Tunbridge Wells TN4 9QX
Phone	01892543290
Website	www.crosswayscommunity.org.uk

Activities

Objects: To relieve sickness and to preserve the health of people suffering from poor mental health of any description or in need of rehabilitation as a result of such poor health by the provision of all appropriate means including (but not limited to) accommodation, equipment, facilities for work or recreation, treatment, support, care, counselling, education, training and practical advice. To advance the education of the public in mental health by the provision of all appropriate means including (but not limited to) information, teaching, seminars, support, care, counselling, advocacy, campaigning and practical advice. To advance the Protestant and Evangelical faith To deliver these objects as a response to the love of God and the example of Jesus Christ.

Activities: We help people who experience enduring mental health difficulties. Accommodation is available for up to 40 people mainly through our registered care home, hostel & independent living flats in Tunbridge Wells. We offer person-centred care and our residents are encouraged through their support workers to take responsibility for their own lives with a view to moving back into the local community.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing, Religious Activities
- **Who:** Children/young People, People With Disabilities

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£1,771,761	£1,897,310	£8,818,751	44
2024-04-30	£1,866,298	£2,179,821	£8,944,300	51
2023-04-30	£2,048,185	£2,145,575	£9,257,823	52
2022-04-30	£2,300,992	£1,999,784	£4,830,412	52
2021-04-30	£2,972,760	£1,912,019	£4,529,204	52

Trustees

Name	Role	Appointed
Julia Kirk	Chair	2021-12-20
Amy May Perkins		2019-07-17
Caroline Elizabeth Ridge Davis		2021-12-10
Dr Nicole Ruth Averill		2023-01-24
Monique London		2023-01-24

Accounts

REGISTERED COMPANY NUMBER: 02649197 (England and Wales)
REGISTERED CHARITY NUMBER: 1007156

Crossways Community
(A Company Limited by Guarantee)

Report of the Trustees and
Audited Financial Statements
for the Year Ended 30 April 2025

Crossways Community

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for the Year Ended 30 April 2025

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Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2025

TRUSTEES	J W Kirk - Chair of the Trustees S C N Weatherseed - Treasurer N J Goozee (resigned 20.7.24) A M Perkins C E R Davis M London N R Averill
REGISTERED OFFICE	Administration Building 8 Culverden Park Road Tunbridge Wells Kent TN4 9QX
REGISTERED COMPANY NUMBER	02649197 (England and Wales)
REGISTERED CHARITY NUMBER	1007156
SENIOR STATUTORY AUDITOR	Aidan Smyth
INDEPENDENT AUDITORS	Peter Hodgson & Co. Ltd. (Statutory Auditor) Chartered Accountants Shadwell House 65 Lower Green Road Tunbridge Wells Kent TN4 8TW
BANKERS	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME18 4TA Natwest 89 Mount Pleasant Road Tunbridge Wells TN1 1QJ
SOLICITORS	Thomson Snell & Passmore Heathervale House 2-4 Vale Road Tunbridge Wells TN1 1DJ

Crossways Community

Report of the Trustees for the Year Ended 30 April 2025

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 30 April 2025. 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, mission and values

At Crossways, we are rooted in our Vision, Mission and Values which underpins and drives all we do and seek to achieve. Our aim is to provide a person-centred care and support environment, where we can help our residents take back ownership of their lives by making their own decisions and choices. We are dedicated to providing frameworks that afford them the time and opportunity to grow and develop. We do this by offering support and tailored care through our eight facilities and three charity projects:

Vision: Our vision is of communities where people with poor mental health are not alone, but receive the care, respect and support they need.

Mission (Purpose): We are inspired by the love of God and the example of Jesus Christ:

- to deliver care and support to people with poor mental health - recognising potential, encouraging independence, and promoting self-worth.
- to combat the exclusion and stigma often experienced by people with poor mental health.
- to promote improved mental health in the community through information and education.

Values: We trust in God; we act with integrity; we are embedded in our community.

Strapline: 'Working for better mental health in the community.'

OUR WORK

We provide the following facilities and services:

- CQC Registered Care Homes:

Moxham House: full time residential care and support for 17 adults

- Supported Accommodation:

Number 5: Throughout the year, residents began to move to alternative accommodation in preparation for the refurbishment and recommissioning of this facility. A small number of residents remained living at Number 5 throughout the year, and will move on during 2025-26 prior to the refurbishment work commencing.

-Step-Down Accommodation from Full-Time Care - supported by care home staff:

Hempson Court: a two bedroom flat for shared occupancy

Exchange Mews: a two bedroom flat for shared occupancy

- Supported Independent Living - residents live in the community, but with floating support from the Crossways' Independent Living Manager:

London Road: 3 x one bed studio apartments, all of which can be used as a stepping stone forward into independent living in the community.

Bethel Court: a block of 6 x one bedroom, self-contained flats

Earls Road: a one bedroom flat.

Camden Road: a block of 5 x one bed studio apartments contained within the same building as our community café, the Kitchen Table.

- Mental Health Care & Support in the Community - during the year, we continued working with one of our strategic commissioning partners to support an individual who had previously been living in one of our supported independent living flats, but developed a need for more intensive support in the home.

We engage in and resource the following projects:

Crossways Community

Report of the Trustees for the Year Ended 30 April 2025

- **Reboot Mental Health Awareness:** training and support in schools, churches, businesses and community groups on mental health issues including stress and anxiety.
- **The Kitchen Table:** our community café in the centre of Tunbridge Wells which is open to all but has a special focus on helping those with poor mental health, their carers and families.
- **Flourish:** our community gardening project based at a local allotments that seeks to help people who are lonely or are struggling with poor mental health.

Crossways Community Enterprises Ltd (CCE) - is a wholly owned subsidiary of the charity, in which Crossways Community is the sole shareholder and one of the two current directors are also directors of Crossways Community. This company is registered as a company limited by guarantee 08754797 but has not yet commenced trading as it still operates as part of the charity.

Achievements 2024-25

During the year, we continued to work with our external quality and compliance partner to strengthen our core practices towards even more sustainable, person-centred care and support. They undertook a mock inspection that was unannounced to the majority of the staff team, assessing us against the requirements of the CQC inspection framework. They found that we were operating to outstanding principles and practices, which was of great encouragement to the whole team.

Safeguarding is right at the heart of all of our care and support processes, and our Head of Care, who is our Safeguarding Lead, continued to provide support and advice across our Community. We work extremely closely with many local mental health professionals, and our transparent approach means a safer environment for all. We operate a robust Safer Recruitment policy for all staff roles and follow carefully constructed recruitment and induction processes which are overseen by our Human Resources Manager. All staff who are engaged in new employee recruitment and induction, undertake Safer Recruitment training. Our trustees continue to take safeguarding extremely seriously and have appointed a Safeguarding Trustee from among their number who receive updates from our Head of Care at least quarterly at the Crossways' Board meetings or when a safeguarding referral has been made.

We continued with our digital transformation by implementing an eMAR (Electronic Medication Administration Record) system to improve our medication processes and compliance. We also extended the use of our digital care planning software to include all residents across each of our care and support settings, having proved the efficacy of the software in our 24 hour care home.

We launched our new website during the year, with a fresh look and lots of helpful information about our residential support options and community projects.

We celebrated successes both great and small with our residents, including many taking steps towards greater independence. This was evidenced by some moving from our 24 hour care home environment into our step-down accommodation, with continued support but on a managed, reducing basis. As these residents become more independent, they will always benefit from the safety net that our overall care environment can provide. We also saw residents from our supported living accommodation moving into their own flats locally, and some into our independent living flats where support is provided on an ongoing basis by our Independent Living Manager and care teams. Some residents were supported into paid employment, both full and part time, whilst others began or continued voluntary work locally. Supporting residents in existing or new hobbies and interests is something we place a high priority on with one resident delighted with their new found woodworking skills. For some, the successes were less obvious but no less significant, one resident was supported to be able to grow in confidence to visit their family via taxi, something inconceivable for them in the past.

We remain passionate about improving the mental health of the community around us and so continued to finance the work of our three outreach projects, the Kitchen Table, Flourish Gardening Project and Reboot mental health awareness training. Our desire is to help those who were struggling with anxiety, depression, or other mental health challenges to develop increased resilience, confidence and self-esteem. Across these projects, we are hugely grateful to the 26 people who gave their time freely to work as volunteers, without whom we couldn't achieve the fantastic results that we do.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2025

Our community café, The Kitchen Table, remained a mainstay of Tunbridge Wells coffee shop culture, with tables at a premium on most days. As well as providing a welcoming environment to all and particularly those suffering with poor mental health, the café provided volunteering opportunities, work experience for local and foreign language students, and a regular supply of youngsters working towards their Duke of Edinburgh awards. The Kitchen Table proved once again that it is 'A Good Place to Chat' and the perfect spot to be a host for the 'Chatty Café' scheme.

We created a new role for our community gardening project, Flourish, that of Mental Health Programme Lead. The purpose of this role was to extend the reach of Flourish by engaging medical and social professionals to refer into the programme, and to develop systems that can measure and present the impact of the project that we know exists. Feedback from those who have been helped by this project remains extremely positive with both volunteers and gardeners alike, so many of whom have experienced a rise in confidence to do things that they had hitherto experienced difficulty with. We began to develop healthy eating and dietary improvement interest by cooking the produce at the allotment with the gardeners, who particularly enjoyed seeing and tasting the fruit of their labours - literally. We were delighted to have been nominated for, and then achieved, 'Best and Winner' in the Best Community Allotment/Garden category of the annual Tunbridge Wells in Bloom Awards. A testament to the visual and relational excellence of this project.

Reboot mental health awareness and training continued to be a valuable resource to local schools, reaching even more eleven year olds - 340 to be precise - and supporting them with the transition from primary to secondary schools. Parents with a child suffering from poor mental health were also helped through our drop-in sessions that took place at the Kitchen Table, and many found help and comfort from being able to talk to someone who understood their situation.

We took the opportunity to inspire and reward our whole staff team by holding an away day in the amazing Science Theatre at the Salomon's Estate in Tunbridge Wells, which was also attended by our Trustees. Using the methodology of Lego® Serious Play®, we had huge fun developing ideas, strategies and shared understanding, building models in groups that pointed us towards 'One Organisation - One Mission - One Team - One Crossways'. We laughed a lot together and enjoyed good food, conversation and connection, particularly helpful for our newer team members and Trustees who had an opportunity to get to know everyone better. Our staff team remains highly motivated and our retention levels are high, something we are extremely proud of, in no small part due to our commitment to employee wellbeing. We provide extensive training for our staff and promote initiatives such as menopause champions, the Mindful Employer Charter and are a Disability Confident Employer. During the year we welcomed our new Head of Finance and Operations, Linden Sanders who brought with him a wealth of relevant organisational and charity experience.

As a community, we came together as often as we could, with monthly community lunches hosted in rotation by the different Crossways' departments, including at our Flourish gardening project; events that were always enjoyed by residents and staff alike. We held a summer garden party with BBQ, ice cream van, scarecrow competition and fun activities like a coconut shy, hook-a-duck and splat-a-rat! Our Christmas event returned as a firm favourite, with a fish and chip van, crepe station, selfie booth, lucky dip and mulled punch. The local ladies' choir returned and we were treated to Christmas carols, contemporary songs and a solo from one of our residents who is a choir member. Each of these events was a great opportunity for residents to enjoy the company of their family and friends and that of the staff and their families.

OBJECTIVES AND ACTIVITIES

Public benefit

In complying with the duty in section 17(5) of the Charities Act 2011 we have had due regard and referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Christian ethos

We are proud of our Christian ethos and seek to follow the example of Christ in our relationships with our residents, stakeholders, staff and volunteers.

Our weekly short Chapel time held via video link, provides staff with a time to be quiet and focus on faith issues. Prayer meetings together with regular Trustees' Prayer Breakfasts ensure that prayer is central to the work here.

Crossways Community

Report of the Trustees **for the Year Ended 30 April 2025**

STRATEGIC REPORT

Financial position

The financial statements attached disclose the state of the charity's financial affairs as of 30th April 2025 and its net incoming resources and net movements in funds.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles, the Companies Act 2006, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2015).

The charity generated a deficit of £125,549 in the year on normal charitable activities. This is after charging depreciation £134,523 in the year.

There were no restricted donations, grants or legacies received in the year.

The balance on the general fund amounted to £8,818,751 at the year end.

Bank balances at the year end amounted to £1,506,403 and the working capital position was £1,539,540 at the year end.

Reserves policy

The trustees of Crossways Community have a policy stating that no less than six month's running costs are retained, and they review the level of reserves at each board meeting.

The net current reserves are £8,818,751 (including a revaluation gain of £4,524,801). This is projected to exceed our 6 months budgeted expenditure for 2025 - 26 in line with our stated policy of wishing to build up reserves to enable us to purchase more accommodation for mental health care and support.

The trustees of Crossways Community seek periodic independent advice concerning Crossways Community's investments and will proceed in the light of the advice given.

Going concern

The trustees consider the charity to be a going concern and will continue to be so for the foreseeable future.

Crossways Community
Report of the Trustees
for the Year Ended 30 April 2025

STRATEGIC REPORT

Future plans

The Board remain committed to the Strategic Priorities of the organisation as follows:

Strategic Priority 1: Property - provision of care and support through delivery of appropriate housing, particularly more independent living accommodation, will result in better lives for more people in our community with mental health needs.'

Strategic Priority 2: People - Crossways Community is a healthy, attractive and supportive place in which to live, work and volunteer.

Strategic Priority 3: Partnerships - Crossways will develop partnerships to deliver mental health information, support and training for our wider community.

Strategic Priority 4: Professional - Crossways is a place where impact is properly evidenced and recorded, where digital technology is used creatively and well, where we can demonstrate our value to commissioners, funders and other stakeholders and where we operate in a modern and professional way by employing good environmental, social and governance principles.

Strategic Priority 5: Projects - Crossways will use up to 20% of its surpluses generated elsewhere to fund outreach projects to reach more people and organisations in the community including new potential beneficiaries, donors and supporters.

These priorities underpin and inform all that we do, as we seek to challenge and change the reality for many who live with mental health problems, which is about poor housing, limited access to opportunities and a lack of the right mental health support.

We are an organisation aware of the challenges facing our community and our beneficiaries, going forward we want to be a dynamic, ambitious, successful charity reaching more beneficiaries and also reaching more deeply into our community. To achieve this we want to continue doing what we do well and build in new and exciting ways.

As more people in our community experience a deterioration in their mental health, we want to harness our reputation and wealth of knowledge and experience to increase our impact in the community. We intend to increase the amount of accommodation that we provide so that more people can benefit from our care and support in rebuilding their lives and move towards independent living. Our existing projects will be resourced and expanded to provide greater reach into the community, and we will actively pursue new projects that will benefit people's mental health in our locality.

We will seek to partner with other charities and agencies to identify where there are gaps in mental health provision, and together, do what we can to fill them.

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.

Charity structure

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J W Kirk - Chair of the Trustees

S C N Weatherseed - Treasurer

N J Goozee - Safeguarding Trustee - Resigned 20 July 2024

A M Perkins

C E R Davis

M London

N R Averill

A Wheeler - Secretary

Crossways Community
Report of the Trustees
for the Year Ended 30 April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Crossways Community is a Christian charity based in Tunbridge Wells that provides care and support to people who have enduring mental health issues.

Crossways Community is a company limited by guarantee not having a share capital, registered in England and Wales (no. 2649197) and is a registered charity (no. 1007156). Crossways Community is governed by a board of trustees forming the Council of Management, as constituted by Crossways Community's Articles of Association.

Members of Council are both trustees of the charity and directors of the company. None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Board of Trustees

The Board met formally on four occasions during the period of this Report to establish overall strategy and policy, to determine matters of principle, review budgeting and accounts and to review progress towards achieving the plans and goals it has set. Individual Trustees also actively engage in the life of Crossways through regular visits and by attending community events.

Over the last financial year there was one change within the governance of Crossways Community: N Goozee stood down from the Board and we are grateful to her for her dedication to Crossways and years of service.

Management Team

The Management team remained stable throughout this period and comprises:

Chief Executive - Andy Wheeler

Head of Finance & Operations - Linden Sanders

Head of Care and Safeguarding Lead - Penny Rist

Manager of Moxham House - Penny Rist

Acting Manager of Culverdale - Wendy Ryan

Manager of Supported Independent Living - Damon Metrebian

Human Resources Manager - Louise Baker

Care Quality Commission

Moxham House is regulated by the CQC and we routinely engage a specialist consultant to monitor performance and advise on improvements. Although Culverdale and Supported Independent Living are not regulated by the CQC, we engage advisers to review the work and impact of the services so that we can drive improvements there too.

Safeguarding

We are very conscious of our responsibilities to ensure that the people we are looking after are protected from harm and continue to seek more robust ways of working in this area.

Our Head of Care is also the designated Safeguarding Lead for the whole organisation, and provides increased support to the department heads. A member of the Board continued as safeguarding trustee, who through regular dialogue and reporting gives the Board a clean line of sight into this area. We also carry out externally provided safeguarding training for all staff on a mandatory basis, with a higher level of training to the senior leadership team, department heads and the safeguarding trustee.

Marketing & Partnerships

We have made efforts to promote and publicise the work Crossways does and have had articles, interviews and opinion pieces placed in local newspapers and radio. We are building relations with other similar charities in the locality, as well as strengthening relations with our service commissioners.

We are members of the National Council for Voluntary Organisations. We regularly meet with partner organisations to forge stronger links and seek areas of collaboration that will improve the lives of people living in Tunbridge Wells.

Crossways Community

Report of the Trustees **for the Year Ended 30 April 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is reviewed twice each year by the Board along with the appropriate mitigation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Crossways Community 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Peter Hodgson & Co. Ltd. (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16th October 2025 and signed on the board's behalf by:

J W Kirk - Trustee

Report of the Independent Auditors to the Members of
Crossways Community

Opinion

We have audited the financial statements of Crossways Community (the 'charitable company') for the year ended 30 April 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2025 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Crossways Community

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Crossways Community

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the company.
- we obtained an understanding of how the company complies with these requirements through discussion with management and those charged with governance.
- we assessed the risk of material misstatement in the financial statements through discussions with management and those charged with governance.
- we enquired of management and those charged with governance of any known instances of non compliance with legal and regulatory requirements.
- based on this understanding, we designed specific and appropriate audit procedures to identify instances of non compliance to include discussions and obtaining additional corroborative evidence.

As part of the audit in accordance with ISAs (UK) we exercised professional judgement and scepticism throughout the audit. In addition, we also:

- identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures consistent with those risks and obtained sufficient and relevant audit evidence to support and provide a basis for our opinion. The risk of misstatement from fraud is invariably higher than one resulting from error as fraud may involve collusion or intentional omissions and misrepresentations to override the systems of internal control.
- obtained an understanding of the internal controls relevant to the audit and designed audit procedures and tests that were appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal controls.
- evaluated the appropriateness of the accounting policies used and the reasonableness of any accounting estimates and disclosures used and made by the directors.
- assessed the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether any material uncertainty existed that may have cast doubt on the company's ability to continue as a going concern.
- evaluated the overall presentation, structure and content of the financial statements including disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieved a fair presentation of the results for the period and the financial standing of the company at the period end.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Crossways Community

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aidan Smyth (Senior Statutory Auditor)
for and on behalf of Peter Hodgson & Co. Ltd. (Statutory Auditor)
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date: 16th October 2025

Crossways Community

Statement of Financial Activities
for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	15,016	-	15,016	19,174
Charitable activities	4	1,713,967	-	1,713,967	1,802,946
Investment income	5	<u>42,778</u>	<u>-</u>	<u>42,778</u>	<u>44,178</u>
Total		<u>1,771,761</u>	<u>-</u>	<u>1,771,761</u>	<u>1,866,298</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	6	<u>28,808</u>	<u>-</u>	<u>28,808</u>	<u>37,907</u>
		28,808	-	28,808	37,907
Charitable activities					
	7				
Residential care		919,051	-	919,051	1,073,590
Independent living		133,123	-	133,123	169,367
Supported living		236,614	-	236,614	323,788
Community projects		156,333	-	156,333	126,115
Administration costs		<u>423,381</u>	<u>-</u>	<u>423,381</u>	<u>449,054</u>
Total		<u>1,897,310</u>	<u>-</u>	<u>1,897,310</u>	<u>2,179,821</u>
NET INCOME/(EXPENDITURE)		(125,549)	-	(125,549)	(313,523)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>8,944,300</u>	<u>-</u>	<u>8,944,300</u>	<u>9,257,823</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>8,818,751</u></u>	<u><u>-</u></u>	<u><u>8,818,751</u></u>	<u><u>8,944,300</u></u>

The notes form part of these financial statements

Crossways Community

Statement of Financial Position
30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	15	7,279,210	-	7,279,210	7,413,733
Investments	16	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		7,279,211	-	7,279,211	7,413,734
CURRENT ASSETS					
Debtors	17	104,797	-	104,797	76,648
Cash at bank		<u>1,506,404</u>	<u>-</u>	<u>1,506,404</u>	<u>1,646,368</u>
		1,611,201	-	1,611,201	1,723,016
CREDITORS					
Amounts falling due within one year	18	<u>(71,661)</u>	<u>-</u>	<u>(71,661)</u>	<u>(192,450)</u>
NET CURRENT ASSETS		<u>1,539,540</u>	<u>-</u>	<u>1,539,540</u>	<u>1,530,566</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,818,751</u>	<u>-</u>	<u>8,818,751</u>	<u>8,944,300</u>
NET ASSETS		<u>8,818,751</u>	<u>-</u>	<u>8,818,751</u>	<u>8,944,300</u>
FUNDS	19				
Unrestricted funds				<u>8,818,751</u>	<u>8,944,300</u>
TOTAL FUNDS				<u>8,818,751</u>	<u>8,944,300</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th October 2025 and were signed on its behalf by:

J W Kirk - Trustee

S C N Weatherseed - Trustee

The notes form part of these financial statements

Crossways Community

Statement of Cash Flows
for the Year Ended 30 April 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(182,742)</u>	<u>(109,670)</u>
Net cash used in operating activities		<u>(182,742)</u>	<u>(109,670)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		-	(45,339)
Sale of tangible fixed assets		-	900
Sale of investments		-	202,959
Interest received		<u>42,778</u>	<u>44,178</u>
Net cash provided by investing activities		<u>42,778</u>	<u>202,698</u>
Change in cash and cash equivalents in the reporting period		(139,964)	93,028
Cash and cash equivalents at the beginning of the reporting period		<u>1,646,368</u>	<u>1,553,340</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>1,506,404</u></u>	<u><u>1,646,368</u></u>

The notes form part of these financial statements

Crossways Community

Notes to the Statement of Cash Flows
for the Year Ended 30 April 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(125,549)	(313,523)
Adjustments for:		
Depreciation charges	134,523	134,626
Losses on investments	-	1,582
Interest received	(42,778)	(44,178)
Investments - market value adjustment	-	109,762
Increase in debtors	(28,149)	(16,161)
(Decrease)/increase in creditors	<u>(120,789)</u>	<u>18,222</u>
Net cash used in operations	<u>(182,742)</u>	<u>(109,670)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.24 £	Cash flow £	At 30.4.25 £
Net cash			
Cash at bank	<u>1,646,368</u>	<u>(139,964)</u>	<u>1,506,404</u>
	<u>1,646,368</u>	<u>(139,964)</u>	<u>1,506,404</u>
Total	<u><u>1,646,368</u></u>	<u><u>(139,964)</u></u>	<u><u>1,506,404</u></u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 April 2025

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Crossways Community as an individual company and do not contain consolidated financial information as the parent of a group.

The company holds one share of £1 nominal value in Crossways Community Enterprises Limited. The company is dormant and has not traded since incorporation,

The company has taken exemption under Section 405 of the Companies Act 2006 not to include the results of Crossways Community Enterprises Limited on the grounds that it is dormant and therefore not material to the overall results nor impacts the giving of a true and fair audit opinion.

Changes in accounting policies

The company has adopted similar accounting policies in both the current and previous accounting periods and the results therefore are directly comparable.

Income

All income is recognised in the Statement of Financial Activities once the company has entitlement to the fund and it is probable that the income will be received and the amount can be measured reliably.

Donation income includes donations received from individuals, amounts raised by groups and churches and income generated through plant and craft sales. The related gift aid claimable on these donations is also included.

For donations to be recognised in the financial statements, the company will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is only recognised when those conditions are met or it is probable that the conditions will be fulfilled.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated facilities and services are recognised at income at their fair value and their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity.

No amount is included in the financial statements for volunteer time in accordance with the SORP (FRS102).

Gifts in kind donated for distribution to the beneficiaries of the company are included in stock and income in the financial statements when received. Gifts in kind donated for resale are included at fair value this being the expected proceeds from sale less the expected costs of sale.

Fixed asset gifts and donated goods are recognised when receivable and are included in the financial statements at fair value.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

1. ACCOUNTING POLICIES - continued

Charitable activities

This comprises all expenditure incurred by the company in meeting its charitable objectives. The objectives fall into four main categories; residential care costs, supported accommodation costs, independent living costs and community projects. Property costs fall into this category and relate to maintenance of land and buildings, repair and renewal of furniture, fittings and equipment, local authority rates and depreciation.

Each charitable activity has its own building(s) and is allocated the related property cost accordingly. Support costs are allocated to each activity in accordance with the charity objectives.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and included administration, staff costs and governance costs. They are incurred directly in support of expenditure related to the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity to which the expenditure relates.

Functional currency

The functional currency and presentational currency used by the company is £ Stg.

Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered impairment losses. If such indication exists the recoverable amount is used to determine the extent of any impairment loss.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings - 2% on cost
Plant and machinery - 25% on reducing balance
Motor vehicles - 25% on reducing balance

Freehold land is not depreciated.

Taxation

The company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 of Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

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 source of the funds. 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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

1. ACCOUNTING POLICIES - continued

Financial instruments & cash and cash equivalents

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Financial instruments are recognised at fair value in the Statement of Financial Position when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are off set with the amounts presented net 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 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 where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets are classified as receivable within one year if they are not amortised.

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price where the debt instrument is measured at the present value of the future payments discounted at the market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised costs using the effective instrument method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If payment is due after one year 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.

Financial liabilities are de-recognised when the charities contractual obligations expire or are discharged or cancelled.

Retirement and employee benefits

The company operates a defined contribution pension scheme on behalf of qualifying employees. Payments into the scheme are charged as an expense when they fall due.

The cost of unused holiday entitlement is recognised in the period to which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Fixed and current asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of such losses are recognised through the income statement for the year.

Current asset investments are short term liquid investments and are recorded in the financial statement at fair value. They include cash on deposit and cash equivalents with a maturity of between three months and one year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experiences and other factors that are considered relevant. The estimates and underlying assumptions are reviewed on an on going basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

The value of land and buildings is a material estimate included in these financial statements. The trustees revalued the charity's land and buildings during the year ended 30th April 2023.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>15,016</u>	<u>19,174</u>

4. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Charitable activities	1,635,865	1,738,066
Sales - Kitchen Table	77,263	64,550
Other income	<u>839</u>	<u>330</u>
	<u>1,713,967</u>	<u>1,802,946</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	42,778	45,760
(Losses) / gains on investments	<u>-</u>	<u>(1,582)</u>
	<u>42,778</u>	<u>44,178</u>

6. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Purchases - Kitchen Table	<u>28,808</u>	<u>37,907</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Residential care	919,051	-	919,051
Independent living	133,123	-	133,123
Supported living	236,614	-	236,614
Community projects	156,333	-	156,333
Administration costs	-	423,381	423,381
	<u>1,445,121</u>	<u>423,381</u>	<u>1,868,502</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	1,032,556	1,151,792
Utilities & office costs	74,990	77,082
Staff training	20,763	27,668
Residents' social costs	171,914	259,531
Special projects and associated costs	17,648	21,453
Closure costs - London Road	4,722	32,884
Depreciation	<u>122,528</u>	<u>122,450</u>
	<u>1,445,121</u>	<u>1,692,860</u>

9. SUPPORT COSTS

	General administration £	Other administration costs £	Governance costs £	Totals £
Administration costs	<u>391,551</u>	<u>17,251</u>	<u>14,579</u>	<u>423,381</u>

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

General administration

	2025 Administration costs £	2024 Total activities £
Salaries & wages	261,480	269,297
Employer's social security	22,144	30,833
Employer's pension contributions	16,932	21,143
Household & community	3,764	10,455
Operational support	11,988	15,751
Property costs & utilities	23,223	26,825
Motor & travel	14,451	8,777
Advertising & office services	24,151	18,506
Staff training & welfare	1,423	2,963
Depreciation	<u>11,995</u>	<u>12,176</u>
	<u>391,551</u>	<u>416,726</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

9. SUPPORT COSTS - continued
Other administration costs

	2025 Administration costs £	2024 Total activities £
General administration & other	1,621	3,739
Community and merger events	<u>15,630</u>	<u>10,416</u>
	<u>17,251</u>	<u>14,155</u>

Governance costs

	2025 Administration costs £	2024 Total activities £
Auditors' remuneration	6,000	5,600
Chief executive & other governance costs	2,135	5,003
Consultancy and legal fees	<u>6,444</u>	<u>7,570</u>
	<u>14,579</u>	<u>18,173</u>

10. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	<u>134,523</u>	<u>134,626</u>

11. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>6,000</u>	<u>5,600</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration in the year under review.

Trustees' expenses

The company paid the sum of £1,112 (2024 : £847) in respect of trustees' training and meeting costs during the year.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

13. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,180,811	1,287,917
Social security costs	84,902	112,197
Other pension costs	<u>67,399</u>	<u>72,951</u>
	<u><u>1,333,112</u></u>	<u><u>1,473,065</u></u>

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

	2025	2024
Management	5	5
Administration and maintenance	7	7
Care and support staff	31	38
Mental health awareness	<u>1</u>	<u>1</u>
	<u><u>44</u></u>	<u><u>51</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>
	<u><u>1</u></u>	<u><u>1</u></u>

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,174	-	19,174
Charitable activities	1,802,946	-	1,802,946
Investment income	<u>44,178</u>	<u>-</u>	<u>44,178</u>
Total	<u><u>1,866,298</u></u>	<u><u>-</u></u>	<u><u>1,866,298</u></u>
EXPENDITURE ON			
Raising funds			
Other trading activities	<u>37,907</u>	<u>-</u>	<u>37,907</u>
	37,907	-	37,907
Charitable activities			
Residential care	1,073,590	-	1,073,590
Independent living	169,367	-	169,367
Supported living	323,788	-	323,788
Community projects	126,115	-	126,115
Administration costs	<u>449,054</u>	<u>-</u>	<u>449,054</u>
Total	<u><u>2,179,821</u></u>	<u><u>-</u></u>	<u><u>2,179,821</u></u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(313,523)	-	(313,523)
Transfers between funds	<u>3,468</u>	<u>(3,468)</u>	<u>-</u>
Net movement in funds	(310,055)	(3,468)	(313,523)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>9,254,355</u>	<u>3,468</u>	<u>9,257,823</u>
TOTAL FUNDS CARRIED FORWARD	<u>8,944,300</u>	<u>-</u>	<u>8,944,300</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST OR VALUATION				
At 1 May 2024 and 30 April 2025	<u>8,400,797</u>	<u>16,235</u>	<u>60,839</u>	<u>8,477,871</u>
DEPRECIATION				
At 1 May 2024	1,031,108	15,173	17,857	1,064,138
Charge for year	<u>130,019</u>	<u>265</u>	<u>4,239</u>	<u>134,523</u>
At 30 April 2025	<u>1,161,127</u>	<u>15,438</u>	<u>22,096</u>	<u>1,198,661</u>
NET BOOK VALUE				
At 30 April 2025	<u>7,239,670</u>	<u>797</u>	<u>38,743</u>	<u>7,279,210</u>
At 30 April 2024	<u>7,369,689</u>	<u>1,062</u>	<u>42,982</u>	<u>7,413,733</u>

Included in cost or valuation of land and buildings is freehold land of £1,872,500 (2024 - £1,872,500) which is not depreciated.

Cost or valuation at 30 April 2025 is represented by:

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Valuation in 2025	<u>8,400,797</u>	<u>16,235</u>	<u>60,839</u>	<u>8,477,871</u>

The gross value of the land and buildings at the year end amounted to £8,400,797 and accumulated depreciation thereon was £1,161,127.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 May 2024 and 30 April 2025	<u>1</u>
NET BOOK VALUE	
At 30 April 2025	<u><u>1</u></u>
At 30 April 2024	<u><u>1</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Crossways Community Enterprises Limited

Registered office: Administration Building, 8 Culverden Park Road, Tunbridge Wells, Kent TN4 9QX

Nature of business: Dormant company

	%		
Class of share:	holding	2025	30.4.24
Ordinary	100	£	£
Aggregate capital and reserves		-	1

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	80,078	58,783
Prepayments & other debtors	<u>24,719</u>	<u>17,865</u>
	<u><u>104,797</u></u>	<u><u>76,648</u></u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	50,149	165,280
Social security and other taxes	15,007	21,570
Accrued expenses	<u>6,505</u>	<u>5,600</u>
	<u><u>71,661</u></u>	<u><u>192,450</u></u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

19. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	8,944,300	(125,549)	8,818,751
TOTAL FUNDS	<u>8,944,300</u>	<u>(125,549)</u>	<u>8,818,751</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,771,761	(1,897,310)	(125,549)
TOTAL FUNDS	<u>1,771,761</u>	<u>(1,897,310)</u>	<u>(125,549)</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	9,254,355	(313,523)	3,468	8,944,300
Restricted funds				
Restricted funds	3,468	-	(3,468)	-
TOTAL FUNDS	<u>9,257,823</u>	<u>(313,523)</u>	<u>-</u>	<u>8,944,300</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,866,298	(2,179,821)	(313,523)
TOTAL FUNDS	<u>1,866,298</u>	<u>(2,179,821)</u>	<u>(313,523)</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

19. MOVEMENT IN FUNDS - continued

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

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.25 £
Unrestricted funds				
General fund	9,254,355	(439,072)	3,468	8,818,751
Restricted funds				
Restricted funds	3,468	-	(3,468)	-
TOTAL FUNDS	<u>9,257,823</u>	<u>(439,072)</u>	<u>-</u>	<u>8,818,751</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 £
Unrestricted funds			
General fund	3,638,059	(4,077,131)	(439,072)
TOTAL FUNDS	<u>3,638,059</u>	<u>(4,077,131)</u>	<u>(439,072)</u>

20. CAPITAL COMMITMENTS

	2025 £	2024 £
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

22. ULTIMATE CONTROLLING PARTY

The company is incorporated under the Companies Act 1985 and is limited by guarantee. It is controlled by the directors acting as a body.

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,016	19,174
Charitable activities		
Charitable activities	1,635,865	1,738,066
Sales - Kitchen Table	77,263	64,550
Other income	<u>839</u>	<u>330</u>
	1,713,967	1,802,946
Investment income		
Deposit account interest	42,778	45,760
(Losses) / gains on investments	<u>-</u>	<u>(1,582)</u>
	42,778	44,178
Total incoming resources	1,771,761	1,866,298
EXPENDITURE		
Other trading activities		
Purchases - Kitchen Table	28,808	37,907
Charitable activities		
Salaries & wages	919,331	1,018,620
Employer's social security	62,758	81,364
Employer's pension contributions	50,467	51,808
Utilities & office costs	74,990	77,082
Staff training	20,763	27,668
Residents' social costs	171,914	259,531
Special projects and associated costs	17,648	21,453
Closure costs - London Road	4,722	32,884
Depreciation of fixed assets	<u>122,528</u>	<u>122,450</u>
	1,445,121	1,692,860
Support costs		
General administration		
Salaries & wages	261,480	269,297
Employer's social security	22,144	30,833
Employer's pension contributions	16,932	21,143
Household & community	3,764	10,455
Operational support	11,988	15,751
Property costs & utilities	23,223	26,825
Motor & travel	14,451	8,777
Advertising & office services	24,151	18,506
Staff training & welfare	1,423	2,963
Carried forward	379,556	404,550

This page does not form part of the statutory financial statements

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	2025 £	2024 £
General administration		
Brought forward	379,556	404,550
Depreciation	<u>11,995</u>	<u>12,176</u>
	391,551	416,726
 Other administration costs		
General administration & other	1,621	3,739
Community and merger events	<u>15,630</u>	<u>10,416</u>
	17,251	14,155
 Governance costs		
Auditors' remuneration	6,000	5,600
Chief executive & other governance costs	2,135	5,003
Consultancy and legal fees	<u>6,444</u>	<u>7,570</u>
	<u>14,579</u>	<u>18,173</u>
 Total resources expended	<u>1,897,310</u>	<u>2,179,821</u>
 Net expenditure	<u><u>(125,549)</u></u>	<u><u>(313,523)</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02649197 (England and Wales)
REGISTERED CHARITY NUMBER: 1007156

Crossways Community
(A Company Limited by Guarantee)

Report of the Trustees and
Audited Financial Statements
for the Year Ended 30 April 2024

Crossways Community

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for the Year Ended 30 April 2024

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Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2024

TRUSTEES	J W Kirk - Chair of the Trustees S C N Weatherseed - Treasurer N J Goozee (resigned 20.7.24) A M Perkins A C Lisser (resigned 15.2.24) C E R Davis M London N R Averill
REGISTERED OFFICE	Administration Building 8 Culverden Park Road Tunbridge Wells Kent TN4 9QX
REGISTERED COMPANY NUMBER	02649197 (England and Wales)
REGISTERED CHARITY NUMBER	1007156
SENIOR STATUTORY AUDITOR	Aidan Smyth ACA FCCA
INDEPENDENT AUDITORS	Peter Hodgson & Co. Ltd. (Statutory Auditor) Chartered Accountants Shadwell House 65 Lower Green Road Tunbridge Wells Kent TN4 8TW
BANKERS	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME18 4TA Natwest 89 Mount Pleasant Road Tunbridge Wells TN1 1QJ

Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2024

SOLICITORS

Thomson Snell & Passmore
Heathervale House
2-4 Vale Road
Tunbridge Wells
TN1 1DJ

Trowers & Hamlins LLP
3 Bunhill Row
London
EC1Y 8YX

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

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 30 April 2024. 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, mission and values

At Crossways, we are rooted in our Vision, Mission and Values which drives all we do and seek to achieve. Our aim is to provide a person-centred care and support environment, where we can help our residents take back ownership of their lives by making their own decisions and choices. We are dedicated to providing frameworks that afford them the time and opportunity to grow and develop. We do this by offering support and tailored care through our nine facilities and three charity projects:

Vision: Our vision is of communities where people with poor mental health are not alone, but receive the care, respect and support they need.

Mission (Purpose): We are inspired by the love of God and the example of Jesus Christ:

- to deliver care and support to people with poor mental health - recognising potential, encouraging independence, and promoting self-worth.
- to combat the exclusion and stigma often experienced by people with poor mental health.
- to promote improved mental health in the community through information and education.

Values: We trust in God; we act with integrity; we are embedded in our community.

Strapline: 'Working for better mental health in the community.'

OUR WORK

We provide the following facilities and services:

- CQC Registered Care Homes:

Moxham House: full time residential care and support for 17 adults

71 London Road: full time residential care and support for 9 adults. We closed this care home in November 2023 due to falling resident numbers and increasing staff and utility costs. The three remaining residents moved into Moxham House after consultation with them, their families and professional teams, and they continue to thrive under the high standards of care and support that Crossways provides. This property was the only one not owned by Crossways Community and so no further activity will be carried out there by the Charity.

- Supported Accommodation:

Culverdale: this provides Monday to Friday daytime support for 22 residents in 15 x one bed studio apartments, 2 x one bed independent ground floor flats and 5 x one bed flats. During the year, KCC announced that it would be removing its Live Well Kent funding for this facility at the end of March 2024; this accounted for approximately one third of the Culverdale income. We have begun a process of re-designing the care and support offered here and will continue to support those residents still in situ.

-Step-Down Accommodation from Full-Time Care - supported by care home staff:

Hempson Court : a two bedroom flat for shared occupancy

Exchange Mews : a two bedroom flat for shared occupancy

- Independent Living - residents live in the community, but with floating support from the Crossways' Independent Living Manager:

London Road: 3 x one bed studio apartments, all of which can be used as a stepping stone forward into independent living in the community.

Bethel Court: a block of 6 x one bedroom, self-contained flats

Earls Road: a one bedroom flat.

Camden Road: a block of 5 x one bed studio apartments contained within the same building as our community café, the Kitchen Table.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

- **Mental Health Care Support in the Community** - during the year, we continued working with one of our strategic commissioning partners to support an individual who had previously been living in one of our independent living flats, but developed a need for more intensive support in the home.

We engage in the following projects:

- **Reboot Mental Health Awareness:** training and support in schools, churches, businesses and community groups on mental health issues including stress and anxiety.

- **The Kitchen Table:** our community café in the centre of Tunbridge Wells which is open to all but has a special focus on helping those with poor mental health, their carers and families.

- **Flourish:** our community gardening project carried out at a local allotments that seeks to help people who are lonely or are struggling with poor mental health.

Crossways Community Enterprises Ltd (CCE) - is a wholly owned subsidiary of the charity, in which Crossways Community is the sole shareholder and one of the two current directors are also directors of Crossways Community. This company is registered as a company limited by guarantee 08754797 but has not yet commenced trading as it still operates as part of the charity.

Achievements 2023-24

During the year, we continued to drive-up the standards of care and support that we deliver across the organisation. We began our preparations for embracing the new CQC inspection framework by undertaking mock CQC inspections in our registered services, as well as a thorough external audit of our medication procedures. Our investment in and use of digital solutions grew as we rolled out greater engagement with our care planning software.

Our commitment to Safeguarding was strengthened by an external review of our policies and procedures, which resulted in an even more robust framework within which we work. We implemented a new Safeguarding Policy and the whole staff team undertook bespoke, appropriate safeguarding training, with our leaders being trained to a higher level. Our trustees continue to take safeguarding extremely seriously, and receive updates from our Head of Care at least quarterly at the Crossways' Board meetings.

We celebrated successes both great and small with our residents, including many taking steps towards greater independence. This was evidenced by some moving from our 24 hour care home environment into our step-down accommodation, with continued support but on a managed, reducing basis. As these residents become more independent, they will always benefit from the safety net that our overall care environment can provide. We also saw residents from our supported living accommodation moving into their own flats locally, and some into our independent living flats where support is provided on an ongoing basis by our Independent Living Manager and care teams. Some residents were supported into paid employment, both full and part time, whilst others began or continued voluntary work locally. Supporting residents in existing or new hobbies and interests is something we place a high priority on with one resident delighted with their new found woodworking skills. For some, the successes were less obvious but no less significant, one resident was supported to be able to grow in confidence to visit their family via taxi, something inconceivable for them in the past.

We remain passionate about improving the mental health of the community around us and so continued to finance the work of our three outreach projects, the Kitchen Table, Flourish Gardening Project and Reboot mental health awareness training. Our desire is to help those who were struggling with anxiety, depression, or other mental health challenges to develop increased resilience, confidence and self-esteem.

Our community café The Kitchen Table celebrated its 5th birthday during the year, and remained a mainstay of Tunbridge Wells coffee shop culture, with tables at a premium on most days. Our popularity meant that we wore out our old coffee makers and so we invested in a new, high-tech machine offering multiple bean to cup permutations. Alongside our paid staff, volunteers are a valuable resource and the Kitchen Table is seen locally as one of the best volunteering opportunities. We work with local students wanting work experience including for their Duke of Edinburgh awards, international language students and many other people from all walks of life who are looking to give something back, either for the short or the long term.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

Our community gardening project, Flourish, expanded its impact with greater local partnerships being forged and increased numbers of gardeners and volunteers becoming involved. We enhanced the eco-credentials of this project by installing a composting toilet on site, meaning individuals can engage with the project for longer periods of time. Feedback from those who have been helped by this project was overwhelmingly positive with so many having experienced a rise in confidence to do things that they had hitherto experienced difficulty with.

Reboot mental health awareness and training continued to be a valuable resource to local schools with more than 325 eleven year olds being supported with the transition from primary to secondary schools. Families with a child suffering from poor mental health were also helped through our parent support groups and many found help and comfort from being with peers who were experiencing similar issues.

Our staff remain our most valuable asset and so we were delighted when they reported in our staff surveys that they felt valued by Crossways, believed we provided a good work/personal life balance and had never observed or experienced any form of discrimination or harassment at work; accolades that we are very proud of. As a result, our staff turnover was low and below the UK average. We undertook a new staff initiative in menopause awareness, and trained a Lead Menopause Advocate for the organisation with menopause champions for each area of our operation. We remain committed to the Mindful Employer Charter for employers who are positive about mental health at work and are a Disability Confident Employer.

After careful consideration over a lengthy period of time, we took the decision to close the 24 hour care home at 71 London Road. Faced with increasing costs and falling resident numbers, it was no longer viable to operate from a building that we did not own. After consultation with the remaining residents, their families and professional teams, we moved them to our other care home, Moxham House. A bigger staff team and greater residents' activity at Moxham House meant that each has continued to thrive in their new home.

We also learned that Kent County Council's Live Well Kent funding for our supported accommodation at Culverdale was going to cease at the end of March 2024. This accounted for a significant portion of the income needed to run the service in its existing form and so we took the decision to redesign the service over the course of 2024 and into 2025. We will be engaging with referrers and commissioners to build a new service at 5 Culverden Park Road that meets their needs and that they are able to fund.

As a community, we came together as often as we could, with monthly community lunches hosted in rotation by the different Crossways' departments; events that were always enjoyed by residents and staff alike. We held a summer garden party with BBQ, ice cream van, competitions and fun activities like a coconut shy and a Christmas party with a fish and chip van, waffles, popcorn, lucky dip and mulled punch. The highlight of this evening was the visit of a ladies' choir in which one of our residents took part after months of practice. Each of these events was a great opportunity for residents to enjoy the company of their friends and family and that of the staff and their families.

OBJECTIVES AND ACTIVITIES

Public benefit

In complying with the duty in section 17(5) of the Charities Act 2011 we have had due regard and referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Christian ethos

We are proud of our Christian ethos and seek to follow the example of Christ in our relationships with our residents, stakeholders, staff and volunteers.

Our weekly short Chapel time held via video link, provides staff with a time to be quiet and focus on faith issues. Prayer meetings together with regular Trustees' Prayer Breakfasts ensure that prayer is central to the work here.

Crossways Community
Report of the Trustees
for the Year Ended 30 April 2024

STRATEGIC REPORT

Financial position

The financial statements attached disclose the state of the charity's financial affairs as of 30th April 2024 and its net incoming resources and net movements in funds. Despite the unpredictable financial climate we find ourselves in, we have been able to maintain an increase in our surplus before other gains and losses.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles, the Companies Act 2006, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2015).

The charity generated a deficit of £313,523 in the year on normal charitable activities. This is after charging depreciation of £134,626 in the year.

Realised losses on investments of £1,582 were recognised in the year.

There were no restricted donations, grants or legacies received in the year. The balance on the restricted fund brought forward of £3,438 was transferred to the general fund during the year.

The balance on the general fund amounted to £8,944,300 at the year end.

Bank balances at the year end amounted to £1,646,368 and the working capital position was £1,530,566 at the year end.

Reserves policy

The trustees of Crossways Community have a policy stating that no less than six months' running costs are retained, and they review the level of reserves at each board meeting.

The net current reserves are £9,257,823 (including a revaluation gain of £4,524,801). This is projected to exceed our 6 months budgeted expenditure for 2023 - 24 in line with our stated policy of wishing to build up reserves to enable us to purchase more accommodation for mental health care and support.

The trustees of Crossways Community seek periodic independent advice concerning Crossways Community's investments and will proceed in the light of the advice given.

Going concern

The trustees consider the charity to be a going concern and will continue to be so for the foreseeable future.

Crossways Community
Report of the Trustees
for the Year Ended 30 April 2024

STRATEGIC REPORT

Future plans

The Board remain committed to the Strategic Priorities of the organisation as follows:

Strategic Priority 1: Property - provision of care and support through delivery of appropriate housing, particularly more independent living accommodation, will result in better lives for more people in our community with mental health needs.'

Strategic Priority 2: People - Crossways Community is a healthy, attractive and supportive place in which to live, work and volunteer.

Strategic Priority 3: Partnerships - Crossways will develop partnerships to deliver mental health information, support and training for our wider community.

Strategic Priority 4: Professional - Crossways is a place where impact is properly evidenced and recorded, where digital technology is used creatively and well, where we can demonstrate our value to commissioners, funders and other stakeholders and where we operate in a modern and professional way by employing good environmental, social and governance principles.

Strategic Priority 5: Projects - Crossways will use up to 20% of its surpluses generated elsewhere to fund outreach projects to reach more people and organisations in the community including new potential beneficiaries, donors and supporters.

These priorities underpin and inform all that we do, as we seek to challenge and change the reality for many who live with mental health problems, which is about poor housing, limited access to opportunities and a lack of the right mental health support.

We are an organisation aware of the challenges facing our community and our beneficiaries, going forward we want to be a dynamic, ambitious, successful charity reaching more beneficiaries and also reaching more deeply into our community. To achieve this we want to continue doing what we do well and build in new and exciting ways.

As more people in our community experience a deterioration in their mental health, we want to harness our reputation and wealth of knowledge and experience to increase our impact in the community. We intend to increase the amount of accommodation that we provide so that more people can benefit from our care and support in rebuilding their lives and move towards independent living. Our existing projects will be resourced and expanded to provide greater reach into the community, and we will actively pursue new projects that will benefit people's mental health in our locality.

We will seek to partner with other charities and agencies to identify where there are gaps in mental health provision, and together, do what we can to fill them.

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.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity structure

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J W Kirk - Chair of the Trustees
S C N Weatherseed - Treasurer
N J Goozee - Safeguarding Trustee - Resigned 20 July 2024
A M Perkins
A C Lisser - Resigned 15 February 2024
C E R Davis
M London
N R Averill

A Wheeler - Secretary

Organisational structure

Crossways Community is a Christian charity based in Tunbridge Wells that provides care and support to people who have enduring mental health issues.

Crossways Community is a company limited by guarantee not having a share capital, registered in England and Wales (no. 2649197) and is a registered charity (no. 1007156). Crossways Community is governed by a board of trustees forming the Council of Management, as constituted by Crossways Community's Articles of Association. Members of Council are both trustees of the charity and directors of the company. None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Board of Trustees

The Board met formally on four occasions during the period of this Report to establish overall strategy and policy, to determine matters of principle, review budgeting and accounts and to review progress towards achieving the plans and goals it has set. Individual Trustees also actively engage in the life of Crossways through regular visits and by attending community events.

Over the last financial year there have been a number of changes within the governance of Crossways Community: N Goozee and A Lisser stood down from the Board and we are grateful to each of them for their dedication to Crossways and their years of service.

Management Team

The Management team remained stable throughout this period and comprises:

Chief Executive - Andy Wheeler
Head of Finance & Operations - Rob Holmes
Head of Care and Safeguarding Lead - Penny Rist
Manager of Moxham House - Penny Rist
Manager of London Road - Grace Kuhepa
Manager of Culverdale - Ginny Swaffer
Manager of Independent Living - Damon Metrebian
Human Resources Manager - Louise Baker

Care Quality Commission

Both 71 London Road and Moxham House are regulated by the CQC and we routinely engage a specialist consultant to monitor performance and advise on improvements. Although Culverdale and Independent Living are not regulated by the CQC, we engage advisers to review the work and impact of the services so that we can drive improvements there too.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding

We are very conscious of our responsibilities to ensure that the people we are looking after are protected from harm and continue to seek more robust ways of working in this area. Our Head of Care is also the designated Safeguarding Lead for the whole organisation, and provides increased support to the department heads. A member of the Board continued as safeguarding trustee, who through regular dialogue and reporting gives the Board a clean line of sight into this area. We also introduced new externally provided training for all staff on a mandatory basis, with a higher level of training to the senior leadership team, department heads and the safeguarding trustee.

Marketing & Partnerships

We have made efforts to promote and publicise the work Crossways does and have had articles, interviews and opinion pieces placed in local newspapers and radio. We are building relations with other similar charities in the locality, as well as strengthening relations with our service commissioners: Kent & Medway Partnership Trust (including the Trevor Gibbens Unit), the West Kent Clinical Commissioning Group, Shaw Trust and Live Well Kent. We are members of the National Council for Voluntary Organisations. During the year we took part in Tunbridge Wells Borough Council's Health Action Team which seeks to improve the health and wellbeing of those living in our community. We regularly meet with partner organisations to forge stronger links and seek areas of collaboration that will improve the lives of people living in Tunbridge Wells.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is regularly reviewed by the Board along with the appropriate mitigation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Crossways Community 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Peter Hodgson & Co. Ltd. (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Crossways Community

Report of the Trustees
for the Year Ended 30 April 2024

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:

.....
J W Kirk - Trustee

Report of the Independent Auditors to the Members of Crossways Community

Opinion

We have audited the financial statements of Crossways Community (the 'charitable company') for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2024 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Crossways Community

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Crossways Community

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the company.
- we obtained an understanding of how the company complies with these requirements through discussion with management and those charged with governance.
- we assessed the risk of material misstatement in the financial statements through discussions with management and those charged with governance.
- we enquired of management and those charged with governance of any known instances of non compliance with legal and regulatory requirements.
- based on this understanding, we designed specific and appropriate audit procedures to identify instances of non compliance to include discussions and obtaining additional corroborative evidence.

As part of the audit in accordance with ISAs (UK) we exercised professional judgement and scepticism throughout the audit. In addition, we also:

- identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures consistent with those risks and obtained sufficient and relevant audit evidence to support and provide a basis for our opinion. The risk of misstatement from fraud is invariably higher than one resulting from error as fraud may involve collusion or intentional omissions and misrepresentations to override the systems of internal control.
- obtained an understanding of the internal controls relevant to the audit and designed audit procedures and tests that were appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal controls.
- evaluated the appropriateness of the accounting policies used and the reasonableness of any accounting estimates and disclosures used and made by the directors.
- assessed the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether any material uncertainty existed that may have cast doubt on the company's ability to continue as a going concern.
- evaluated the overall presentation, structure and content of the financial statements including disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieved a fair presentation of the results for the period and the financial standing of the company at the period end.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Crossways Community

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aidan Smyth ACA FCCA (Senior Statutory Auditor)
for and on behalf of Peter Hodgson & Co. Ltd. (Statutory Auditor)
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date:

Crossways Community

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	19,174	-	19,174	17,823
Charitable activities	4	1,802,946	-	1,802,946	2,020,757
Investment income	5	44,178	-	44,178	9,605
Total		<u>1,866,298</u>	<u>-</u>	<u>1,866,298</u>	<u>2,048,185</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	6	37,907	-	37,907	23,374
		<u>37,907</u>	<u>-</u>	<u>37,907</u>	<u>23,374</u>
Charitable activities					
Residential care	7	1,073,590	-	1,073,590	1,114,118
Independent living		169,367	-	169,367	193,023
Supported living		323,788	-	323,788	317,894
Community projects		126,115	-	126,115	114,311
Administration costs		449,054	-	449,054	382,855
Total		<u>2,179,821</u>	<u>-</u>	<u>2,179,821</u>	<u>2,145,575</u>
NET INCOME/(EXPENDITURE)		(313,523)	-	(313,523)	(97,390)
Transfers between funds	20	3,468	(3,468)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	4,524,801
Net movement in funds		<u>(310,055)</u>	<u>(3,468)</u>	<u>(313,523)</u>	<u>4,427,411</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		9,254,355	3,468	9,257,823	4,830,412
TOTAL FUNDS CARRIED FORWARD		<u><u>8,944,300</u></u>	<u><u>-</u></u>	<u><u>8,944,300</u></u>	<u><u>9,257,823</u></u>

The notes form part of these financial statements

Crossways Community

Statement of Financial Position
30 April 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	15	7,413,733	-	7,413,733	7,503,813
Investments	16	1	-	1	1
		<u>7,413,734</u>	<u>-</u>	<u>7,413,734</u>	<u>7,503,814</u>
CURRENT ASSETS					
Debtors	17	76,648	-	76,648	60,487
Investments	18	-	-	-	314,410
Cash at bank		<u>1,646,368</u>	<u>-</u>	<u>1,646,368</u>	<u>1,553,340</u>
		<u>1,723,016</u>	<u>-</u>	<u>1,723,016</u>	<u>1,928,237</u>
CREDITORS					
Amounts falling due within one year	19	(192,450)	-	(192,450)	(174,228)
		<u>1,530,566</u>	<u>-</u>	<u>1,530,566</u>	<u>1,754,009</u>
NET CURRENT ASSETS					
		<u>1,530,566</u>	<u>-</u>	<u>1,530,566</u>	<u>1,754,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>8,944,300</u>	<u>-</u>	<u>8,944,300</u>	<u>9,257,823</u>
NET ASSETS					
		<u>8,944,300</u>	<u>-</u>	<u>8,944,300</u>	<u>9,257,823</u>
FUNDS	20				
Unrestricted funds				8,944,300	9,254,355
Restricted funds				-	3,468
TOTAL FUNDS				<u>8,944,300</u>	<u>9,257,823</u>

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

.....
J W Kirk - Trustee

.....
S C N Weatherseed - Trustee

The notes form part of these financial statements

Crossways Community

Statement of Cash Flows
for the Year Ended 30 April 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(109,670)	54,294
Net cash (used in)/provided by operating activities		(109,670)	54,294
Cash flows from investing activities			
Purchase of tangible fixed assets		(45,339)	-
Sale of tangible fixed assets		900	-
Sale of investments		202,959	-
Interest received		44,178	9,605
Net cash provided by investing activities		202,698	9,605
Change in cash and cash equivalents in the reporting period		93,028	63,899
Cash and cash equivalents at the beginning of the reporting period		1,553,340	1,489,441
Cash and cash equivalents at the end of the reporting period		1,646,368	1,553,340

The notes form part of these financial statements

Crossways Community

Notes to the Statement of Cash Flows
for the Year Ended 30 April 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(313,523)	(97,390)
Adjustments for:		
Depreciation charges	134,626	131,386
Losses on investments	1,582	10,718
Interest received	(44,178)	(9,605)
Investments - market value adjustment	109,762	-
Increase in debtors	(16,161)	(6,465)
Increase in creditors	18,222	25,650
Net cash (used in)/provided by operations	<u>(109,670)</u>	<u>54,294</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.23 £	Cash flow £	At 30.4.24 £
Net cash			
Cash at bank	1,553,340	93,028	1,646,368
	<u>1,553,340</u>	<u>93,028</u>	<u>1,646,368</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	314,410	(314,410)	-
	<u>314,410</u>	<u>(314,410)</u>	<u>-</u>
Total	<u>1,867,750</u>	<u>(221,382)</u>	<u>1,646,368</u>

The notes form part of these financial statements

Crossways Community

Notes to the Financial Statements for the Year Ended 30 April 2024

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Crossways Community as an individual company and do not contain consolidated financial information as the parent of a group.

The company holds one share of £1 nominal value in Crossways Community Enterprises Limited. The company is dormant and has not traded since incorporation,

The company has taken exemption under Section 405 of the Companies Act 2006 not to include the results of Crossways Community Enterprises Limited on the grounds that it is dormant and therefore not material to the overall results nor impacts the giving of a true and fair audit opinion.

Changes in accounting policies

The company has adopted similar accounting policies in both the current and previous accounting periods and the results therefore are directly comparable.

Income

All income is recognised in the Statement of Financial Activities once the company has entitlement to the fund and it is probable that the income will be received and the amount can be measured reliably.

Donation income includes donations received from individuals, amounts raised by groups and churches and income generated through plant and craft sales. The related gift aid claimable on these donations is also included.

For donations to be recognised in the financial statements, the company will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is only recognised when those conditions are met or it is probable that the conditions will be fulfilled.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated facilities and services are recognised at income at their fair value and their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity.

No amount is included in the financial statements for volunteer time in accordance with the SORP (FRS102).

Gifts in kind donated for distribution to the beneficiaries of the company are included in stock and income in the financial statements when received. Gifts in kind donated for resale are included at fair value this being the expected proceeds from sale less the expected costs of sale.

Fixed asset gifts and donated goods are recognised when receivable and are included in the financial statements at fair value.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES - continued

Charitable activities

This comprises all expenditure incurred by the company in meeting its charitable objectives. The objectives fall into four main categories; residential care costs, supported accommodation costs, independent living costs and community projects. Property costs fall into this category and relate to maintenance of land and buildings, repair and renewal of furniture, fittings and equipment, local authority rates and depreciation.

Each charitable activity has its own building(s) and is allocated the related property cost accordingly. Support costs are allocated to each activity in accordance with the charity objectives.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and included administration, staff costs and governance costs. They are incurred directly in support of expenditure related to the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity to which the expenditure relates.

Functional currency

The functional currency and presentational currency used by the company is £ Stg.

Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered impairment losses. If such indication exists the recoverable amount is used to determine the extent of any impairment loss.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings - 2% on cost
Plant and machinery - 25% on reducing balance
Motor vehicles - 25% on reducing balance

Freehold land is not depreciated.

Taxation

The company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 of Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

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 source of the funds. 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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES - continued

Financial instruments & cash and cash equivalents

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Financial instruments are recognised at fair value in the Statement of Financial Position when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are off set with the amounts presented net 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 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 where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets are classified as receivable within one year if they are not amortised.

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price where the debt instrument is measured at the present value of the future payments discounted at the market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised costs using the effective instrument method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If payment is due after one year 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.

Financial liabilities are de-recognised when the charities contractual obligations expire or are discharged or cancelled.

Retirement and employee benefits

The company operates a defined contribution pension scheme on behalf of qualifying employees. Payments into the scheme are charged as an expense when they fall due.

The cost of unused holiday entitlement is recognised in the period to which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Fixed and current asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of such losses are recognised through the income statement for the year.

Current asset investments are short term liquid investments and are recorded in the financial statement at fair value. They include cash on deposit and cash equivalents with a maturity of between three months and one year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experiences and other factors that are considered relevant. 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 where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

The value of land and buildings is a material estimate included in these financial statements. The trustees revalued the charity's land and buildings during the year ended 30th April 2023.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	19,174	17,823
	<u>19,174</u>	<u>17,823</u>

4. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Charitable activities	1,738,066	1,959,347
Sales - Kitchen Table	64,550	60,114
Other income	330	1,296
	<u>1,802,946</u>	<u>2,020,757</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	45,760	20,323
(Losses) / gains on investments	(1,582)	(10,718)
	<u>44,178</u>	<u>9,605</u>

6. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Purchases - Kitchen Table	37,907	23,374
	<u>37,907</u>	<u>23,374</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Residential care	1,073,590	-	1,073,590
Independent living	169,367	-	169,367
Supported living	323,788	-	323,788
Community projects	126,115	-	126,115
Administration costs	-	449,054	449,054
	<u>1,692,860</u>	<u>449,054</u>	<u>2,141,914</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	1,151,792	1,231,858
Utilities & office costs	77,082	69,487
Staff training	27,668	23,459
Residents' social costs	259,531	251,313
Special projects and associated costs	21,453	40,779
Closure costs - London Road	32,884	-
Depreciation	122,450	122,450
	<u>1,692,860</u>	<u>1,739,346</u>

9. SUPPORT COSTS

	General administration £	Other administration costs £	Governance costs £	Totals £
Administration costs	<u>416,726</u>	<u>14,155</u>	<u>18,173</u>	<u>449,054</u>

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

General administration

	2024 Administration costs £	2023 Total activities £
Salaries & wages	269,297	225,648
Employer's social security	30,833	23,976
Employer's pension contributions	21,143	15,542
Household & community	10,455	4,947
Operational support	15,751	9,676
Property costs & utilities	26,825	25,974
Motor & travel	8,777	11,298
Advertising & office services	18,506	20,658
Staff training & welfare	2,963	9,298
Depreciation	12,176	8,936
	<u>416,726</u>	<u>355,953</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

9. SUPPORT COSTS - continued

Other administration costs

	2024 Administration costs £	2023 Total activities £
General administration & other	3,739	3,710
Community and merger events	10,416	6,730
	<u>14,155</u>	<u>10,440</u>

Governance costs

	2024 Administration costs £	2023 Total activities £
Auditors' remuneration	5,600	5,400
Chief executive & other governance costs	5,003	2,247
Consultancy and legal fees	7,570	8,815
	<u>18,173</u>	<u>16,462</u>

10. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	134,626	131,386

11. AUDITORS' REMUNERATION

	2024 £	2023 £
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	5,600	5,400

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration in the year under review.

Trustees' expenses

The company paid the sum of £847 in respect of trustees' travel and meeting costs during the year.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

13. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,287,917	1,287,079
Social security costs	112,197	137,665
Other pension costs	72,951	72,280
	<u>1,473,065</u>	<u>1,497,024</u>

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

	2024	2023
Management	5	5
Administration and maintenance	7	9
Care and support staff	38	37
Mental health awareness	1	1
	<u>51</u>	<u>52</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£70,001 - £80,000	<u>1</u>	<u>-</u>

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,793	30	17,823
Charitable activities	2,020,757	-	2,020,757
Investment income	9,605	-	9,605
	<u>2,048,155</u>	<u>30</u>	<u>2,048,185</u>
Total			
	<u>2,048,155</u>	<u>30</u>	<u>2,048,185</u>
EXPENDITURE ON			
Raising funds			
Other trading activities	23,374	-	23,374
	<u>23,374</u>	<u>-</u>	<u>23,374</u>
Charitable activities			
Residential care	1,114,118	-	1,114,118
Independent living	193,023	-	193,023
Supported living	317,894	-	317,894
Community projects	114,311	-	114,311
Administration costs	382,855	-	382,855
	<u>2,145,575</u>	<u>-</u>	<u>2,145,575</u>
Total			
	<u>2,145,575</u>	<u>-</u>	<u>2,145,575</u>
NET INCOME/(EXPENDITURE)	(97,420)	30	(97,390)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	4,524,801	-	4,524,801

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net movement in funds	4,427,381	30	4,427,411
RECONCILIATION OF FUNDS			
Total funds brought forward	4,826,974	3,438	4,830,412
TOTAL FUNDS CARRIED FORWARD	<u>9,254,355</u>	<u>3,468</u>	<u>9,257,823</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST OR VALUATION				
At 1 May 2023	8,400,797	16,235	30,882	8,447,914
Additions	-	-	45,339	45,339
Disposals	-	-	(15,382)	(15,382)
At 30 April 2024	<u>8,400,797</u>	<u>16,235</u>	<u>60,839</u>	<u>8,477,871</u>
DEPRECIATION				
At 1 May 2023	901,089	14,819	28,193	944,101
Charge for year	130,019	354	4,253	134,626
Eliminated on disposal	-	-	(14,589)	(14,589)
At 30 April 2024	<u>1,031,108</u>	<u>15,173</u>	<u>17,857</u>	<u>1,064,138</u>
NET BOOK VALUE				
At 30 April 2024	<u>7,369,689</u>	<u>1,062</u>	<u>42,982</u>	<u>7,413,733</u>
At 30 April 2023	<u>7,499,708</u>	<u>1,416</u>	<u>2,689</u>	<u>7,503,813</u>

Included in cost or valuation of land and buildings is freehold land of £1,872,500 (2023 - £1,872,500) which is not depreciated.

Cost or valuation at 30 April 2024 is represented by:

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Valuation in 2024	<u>8,400,797</u>	<u>16,235</u>	<u>60,839</u>	<u>8,477,871</u>

The gross value of the land and buildings at the year end amounted to £8,400,797 and accumulated depreciation thereon was £1,031,108.

The trustees revalued all the charity's land and buildings during the previous year and recognised a revaluation gain of £4,524,801 in that year.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

16. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

MARKET VALUE

At 1 May 2023 and 30 April 2024

1

NET BOOK VALUE

At 30 April 2024

1

At 30 April 2023

1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Crossways Community Enterprises Limited

Registered office: Administration Building, 8 Culverden Park Road, Tunbridge Wells, Kent TN4 9QX

Nature of business: Dormant company

	%		
Class of share:	holding		
Ordinary	100		
		30.4.24	30.4.23
		£	£
Aggregate capital and reserves		1	1

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	58,783	39,456
Prepayments	17,865	21,031
	<u>76,648</u>	<u>60,487</u>

18. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Unlisted investments	-	314,410
	<u>-</u>	<u>314,410</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	186,850	163,639
PAYE & national insurance	-	5,000
Accrued expenses	5,600	5,589
	<u>192,450</u>	<u>174,228</u>

20. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	9,254,355	(313,523)	3,468	8,944,300
Restricted funds				
Restricted funds	3,468	-	(3,468)	-
TOTAL FUNDS	<u>9,257,823</u>	<u>(313,523)</u>	<u>-</u>	<u>8,944,300</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,866,298	(2,179,821)	(313,523)
TOTAL FUNDS	<u>1,866,298</u>	<u>(2,179,821)</u>	<u>(313,523)</u>

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	4,826,974	4,427,381	9,254,355
Restricted funds			
Restricted funds	3,438	30	3,468
TOTAL FUNDS	<u>4,830,412</u>	<u>4,427,411</u>	<u>9,257,823</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,048,155	(2,145,575)	4,524,801	4,427,381
Restricted funds				
Restricted funds	30	-	-	30
TOTAL FUNDS	<u>2,048,185</u>	<u>(2,145,575)</u>	<u>4,524,801</u>	<u>4,427,411</u>

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

	At 1.5.22 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	4,826,974	4,113,858	3,468	8,944,300
Restricted funds				
Restricted funds	3,438	30	(3,468)	-
TOTAL FUNDS	<u>4,830,412</u>	<u>4,113,888</u>	<u>-</u>	<u>8,944,300</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,914,453	(4,325,396)	4,524,801	4,113,858
Restricted funds				
Restricted funds	30	-	-	30
TOTAL FUNDS	<u>3,914,483</u>	<u>(4,325,396)</u>	<u>4,524,801</u>	<u>4,113,888</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

21. CAPITAL COMMITMENTS

	2024	2023
	£	£
Contracted but not provided for in the financial statements	-	-
	<u> </u>	<u> </u>

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

23. ULTIMATE CONTROLLING PARTY

The company is incorporated under the Companies Act 1985 and is limited by guarantee. It is controlled by the directors acting as a body.

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,174	17,823
Charitable activities		
Charitable activities	1,738,066	1,959,347
Sales - Kitchen Table	64,550	60,114
Other income	330	1,296
	1,802,946	2,020,757
Investment income		
Deposit account interest	45,760	20,323
(Losses) / gains on investments	(1,582)	(10,718)
	44,178	9,605
Total incoming resources	1,866,298	2,048,185
EXPENDITURE		
Other trading activities		
Purchases - Kitchen Table	37,907	23,374
Charitable activities		
Salaries & wages	1,018,620	1,061,431
Employer's social security	81,364	113,689
Employer's pension contributions	51,808	56,738
Utilities & office costs	77,082	69,487
Staff training	27,668	23,459
Residents' social costs	259,531	251,313
Special projects and associated costs	21,453	40,779
Closure costs - London Road	32,884	-
Depreciation of tangible fixed assets	122,450	122,450
	1,692,860	1,739,346
Support costs		
General administration		
Salaries & wages	269,297	225,648
Employer's social security	30,833	23,976
Employer's pension contributions	21,143	15,542
Household & community	10,455	4,947
Operational support	15,751	9,676
Property costs & utilities	26,825	25,974
Motor & travel	8,777	11,298
Advertising & office services	18,506	20,658
Staff training & welfare	2,963	9,298
Carried forward	404,550	347,017

This page does not form part of the statutory financial statements

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	2024 £	2023 £
General administration		
Brought forward	404,550	347,017
Depreciation	12,176	8,936
	416,726	355,953
Other administration costs		
General administration & other	3,739	3,710
Community and merger events	10,416	6,730
	14,155	10,440
Governance costs		
Auditors' remuneration	5,600	5,400
Chief executive & other governance costs	5,003	2,247
Consultancy and legal fees	7,570	8,815
	18,173	16,462
Total resources expended	2,179,821	2,145,575
Net expenditure	(313,523)	(97,390)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02649197 (England and Wales)
REGISTERED CHARITY NUMBER: 1007156

Crossways Community
(A Company Limited by Guarantee)

Report of the Trustees and
Audited Financial Statements
for the Year Ended 30 April 2023

Contents of the Financial Statements
for the Year Ended 30 April 2023

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Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2023

TRUSTEES	J W Kirk - Chair of the Trustees S C N Weatherseed - Treasurer N J Goozee A M Perkins K E Lane (resigned 17.4.23) A C Lisser C E R Davis L J Hickmott (resigned 19.10.22) M London (appointed 24.1.23) N R Averill (appointed 24.1.23) S M Tuckwell (resigned 17.4.23)
REGISTERED OFFICE	Administration Building 8 Culverden Park Road Tunbridge Wells Kent TN4 9QX
REGISTERED COMPANY NUMBER	02649197 (England and Wales)
REGISTERED CHARITY NUMBER	1007156
SENIOR STATUTORY AUDITOR	Aidan Smyth ACA FCCA
INDEPENDENT AUDITORS	Peter Hodgson & Co. Ltd. (Statutory Auditor) Chartered Accountants Shadwell House 65 Lower Green Road Tunbridge Wells Kent TN4 8TW
BANKERS	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME18 4TA Natwest 89 Mount Pleasant Road Tunbridge Wells TN1 1QJ

Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2023

SOLICITORS

Thomson Snell & Passmore
Heathervale House
2-4 Vale Road
Tunbridge Wells
TN1 1DJ

Trowers & Hamlins LLP
3 Bunhill Row
London
EC1Y 8YX

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

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 30 April 2023. 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, mission and values

At Crossways, we are rooted in our Vision, Mission and Values which drives all we do and seek to achieve. Our aim is to provide a person-centred care and support environment, where we can help our residents take back ownership of their lives by making their own decisions and choices. We are dedicated to providing frameworks that afford them the time and opportunity to grow and develop. We do this by offering support and tailored care through our nine facilities and three charity projects:

Vision: Our vision is of communities where people with poor mental health are not alone, but receive the care, respect and support they need.

Mission (Purpose): We are inspired by the love of God and the example of Jesus Christ:

- to deliver care and support to people with poor mental health - recognising potential, encouraging independence, and promoting self-worth.
- to combat the exclusion and stigma often experienced by people with poor mental health.
- to promote improved mental health in the community through information and education.

Values: We trust in God; we act with integrity; we are embedded in our community.

S strapline: 'Working for better mental health in the community.'

OUR WORK

We provide the following facilities and services:

- CQC Registered Care Homes:

Moxham House: full time residential care and support for 17 adults

71 London Road: full time residential care and support for 9 adults.

- Supported Accommodation:

Culverdale: this provides Monday to Friday daytime support for 22 residents in 15 x one bed studio apartments, 2 x one bed independent ground floor flats and 5 x one bed flats.

-Step-Down Accommodation from Full-Time Care - supported by care home staff:

Hempson Court: a two bedroom flat for shared occupancy

Exchange Mews: a two bedroom flat for shared occupancy

- Independent Living - residents live in the community, but with floating support from the Crossways' Independent Living Manager:

London Road: 3 x one bed studio apartments, all of which can be used as a stepping stone forward into independent living in the community.

Bethel Court: a block of 6 x one bedroom, self-contained flats

Earls Road: a one bedroom flat.

Camden Road: a block of 5 x one bed studio apartments contained within the same building as our community café, the Kitchen Table.

- Mental Health Care Support in the Community - during the year, we began working with one of our strategic commissioning partners to support an individual who had previously been living in one of our independent living flats, but developed a need more intensive support in the home.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

We engage in the following projects:

- **Reboot Mental Health Awareness:** training and support in schools, churches, businesses and community groups on mental health issues including stress and anxiety.
- **The Kitchen Table:** our community café in the centre of Tunbridge Wells which is open to all but has a special focus on helping those with poor mental health, their carers and families.
- **Flourish:** our community gardening project based at a local allotments that seeks to help people who are lonely or are struggling with poor mental health.

Crossways Community Enterprises Ltd (CCE) - the upcycling project did not recommence after the pandemic. Crossways Community Enterprises Ltd (CCE) is a wholly owned subsidiary of the charity, in which Crossways Community is the sole shareholder and one of the two current directors are also directors of Crossways Community. This company is registered as a company limited by guarantee 08754797 but has not yet commenced trading as it still operates as part of the charity.

Achievements 2022-23

During the year, we continued to see our residents making steps towards greater independence. This was evidenced by some moving from our 24 hour care home environment into our step-down accommodation, with continued support but on a managed, reducing basis. As these residents become more independent, they will always benefit from the safety net that our overall care environment can provide. We also saw residents from our Culverdale supported living accommodation moving into their own flats locally, and some into our independent living flats where support is provided on an ongoing basis by our Independent Living Manager and care teams.

During the winter, we registered our community café, the Kitchen Table, with the Warm Spaces Scheme which guaranteed a warm place for anyone in need, but particularly for those facing tough decisions about whether to heat or eat. This town centre space continues to be a lifeline to so many local residents who are suffering from poor mental health and a place where other community groups have gathered to meet or run drop-in style activities.

In view of the growing pressures on people's mental health, we increased our resourcing of our community gardening project Flourish. Our vision is to help those who were struggling with anxiety, depression, or other mental health challenges to develop increased resilience, confidence and self-esteem; for those who had been excluded from work due to their ill-health, we wanted to grow responsibility, reliability and independence towards returning to, or starting, paid or unpaid employment. Our partnership with the local allotment association has seen the project increase its reach, and the number of gardeners and volunteers continues to grow. During the winter months Flourish continued to operate, but with a switch in focus to activities such as making bird boxes, wreaths and willow weaving.

During this period we reviewed the activities of Reboot, our mental health awareness programme, and updated our teaching materials. The focus will continue to be about building resilience in young people, particularly at significant points of transition such as from primary to secondary school. We have developed teaching that seeks to provide a 'toolkit' for young people that is practical and memorable when they face challenge. We also continue to provide ad-hoc 'emergency' support to local schools when they are facing specific mental health challenges amongst their pupils. Reboot also launched a new support group for parents of children who are struggling with poor mental health. These peer groups took place both in-person and online in blocks of six to eight sessions, the participants of which said that knowing that they were not alone with their challenges was a huge help to them. Many parents found that they could offer support to others in the group for particular issues that they had faced, and receive support for themselves in return.

Our staff remain our most valuable asset and so we were delighted when they report in our staff surveys that they feel valued by Crossways, believe we provide a good work/personal life balance and have never observed or experienced any form of discrimination or harassment at work; accolades that we are very proud of. We remain committed to the Mindful Employer Charter for employers who are positive about mental health at work. The cost of living crisis has been of great concern to our staff, and we were able to provide a significant one-off winter bonus to help with the ever increasing energy costs, something that was received extremely well. The Board also approved a 7.5% salary increase for all staff for the new budget year in an effort to ease the pressure on family finances.

We were pleased to be able to strengthen our management team by appointing a new Head of Finance and Operations and a Human Resources Manager, and following an organisational review with the Board, we created a new post of Head of Care. This new role was tasked with providing a more unified approach to our care strategies across the organisation and increasing our support of all the departments as the Crossways Safeguarding Lead. Safeguarding remains a priority for Crossways, and this new role will help to increase our vigilance and responses.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

We continued to invest in our properties during the year to make sure that they were safe, compliant and fit for purpose. We reviewed our property inspection regime, and created a more robust framework that was even more vigilant to issues such as mould. We also continued to invest in our data infrastructure and installed a dedicated fibre optic supply to our administration team and one of our care homes. We also installed new networking equipment that will provide a more robust online experience for residents and staff.

The national celebrations of our late Queen's Platinum Jubilee and the Coronation of King Charles III afforded us the opportunity to come together to celebrate with the whole of our community plus family and friends. This was the first time we had been able to do so since the pandemic so on each occasion, we booked a BBQ and ice cream van and celebrated 'street party style' with games and other activities. Residents particularly enjoyed celebrating the occasions with their families and events like these will become firm fixtures in the diary.

Another regular event returned post-pandemic, with the reintroduction of our monthly community lunches. Crossways' departments took it in turns to host residents and staff for a buffet style lunch - a great opportunity to catch up with friends and colleagues.

OBJECTIVES AND ACTIVITIES

Public benefit

In complying with the duty in section 17(5) of the Charities Act 2011 we have had due regard and referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Christian ethos

We are proud of our Christian ethos and seek to follow the example of Christ in our relationships with our residents, stakeholders, staff and volunteers.

Our weekly short Chapel time held via video link, provides staff with a time to be quiet and focus on faith issues. Prayer meetings together with regular Trustees' Prayer Breakfasts ensure that prayer is central to the work here.

STRATEGIC REPORT

Financial position

The financial statements attached disclose the state of the charity's financial affairs as of 30th April 2023 and its net incoming resources and net movements in funds. Despite the unpredictable financial climate, we find ourselves in, we have been able to maintain an increase in our surplus before other gains and losses.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles, the Companies Act 2006, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2015).

The charity generated a deficit of £97,390 in the year on normal charitable activities.

Unrealised losses on investments of £10,718 were recognised in the year.

Having engaged an independent valuer, the trustees revalued the charity's land and buildings during the year and this resulted in an unrealised market value gain of £4,524,801,

Restricted donations, legacies and grant income amounted to £30. The balance on the restricted fund brought forward of £3,438 together with the additions to the fund in the year meant the balance on the restricted fund at the year end amounted to £3,468.

The balance on the general fund amounted to £9,254,355 at the year end.

Bank and investment balances at the year end amounted to £1,867,750 and the working capital position improved to £1,754,009 compared to £1,720,013 at the end of the previous financial year.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

STRATEGIC REPORT

Financial review

Reserves policy

The trustees of Crossways Community have a policy stating that no less than six month's running costs are retained, and they review the level of reserves at each board meeting.

The net current reserves are £9,257,823 (including a revaluation gain of £4,524,801). This is projected to exceed our 6 months budgeted expenditure for 2023 - 24 in line with our stated policy of wishing to build up reserves to enable us to purchase more accommodation for mental health care and support.

The trustees of Crossways Community seek periodic independent advice concerning Crossways Community's investments and will proceed in the light of the advice given.

Going concern

The trustees consider the charity to be a going concern and will continue to be so for the foreseeable future.

Future plans

The Board remain committed to the Strategic Priorities of the organisation as follows:

Strategic Priority 1: Property - provision of care and support through delivery of appropriate housing, particularly more independent living accommodation, will result in better lives for more people in our community with mental health needs.

Strategic Priority 2: People - Crossways Community is a healthy, attractive and supportive place in which to live, work and volunteer.

Strategic Priority 3: Partnerships - Crossways will develop partnerships to deliver mental health information, support and training for our wider community.

Strategic Priority 4: Professional - Crossways is a place where impact is properly evidenced and recorded, where digital technology is used creatively and well, where we can demonstrate our value to commissioners, funders and other stakeholders and where we operate in a modern and professional way by employing good environmental, social and governance principles.

Strategic Priority 5: Projects - Crossways will use up to 20% of its surpluses generated elsewhere to fund outreach projects to reach more people and organisations in the community including new potential beneficiaries, donors and supporters.

These priorities underpin and inform all that we do, as we seek to challenge and change the reality for many who live with mental health problems, which is about poor housing, limited access to opportunities and a lack of the right mental health support.

We are an organisation aware of the challenges facing our community and our beneficiaries, but we are not an organisation constantly worried about its future. Going forward we want to be a dynamic, ambitious, successful charity reaching more beneficiaries and also reaching more deeply into our community. To achieve that we want to continue doing what we do well and build on that in new and exciting ways.

As more people in our community experience a deterioration in their mental health, we want to harness our reputation and wealth of knowledge and experience to increase our impact in the community. We intend to increase the amount of accommodation that we provide so that more people can benefit from our care and support in rebuilding their lives and move towards independent living. Our existing projects will be resourced and expanded to provide greater reach into the community, and we will actively pursue new projects that will benefit people's mental health in our locality.

We will seek to partner with other charities and agencies to identify where there are gaps in mental health provision, and together, do what we can to fill them.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

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.

Charity structure

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J W Kirk - Chair of the Trustees

S C N Weatherseed - Treasurer

N J Goozee - Safeguarding Trustee

A M Perkins

A C Lissner

C E R Davis

M London - Appointed 24 January 2023

N R Averill - Appointed 24 January 2023

S M Tuckwell - Resigned 17 April 2023

K E Lane - Resigned 17 April 2023

A Wheeler was appointed Secretary on 17 April 2023.

Organisational structure

Crossways Community is a Christian charity based in Tunbridge Wells that provides care and support to people who have enduring mental health issues.

Crossways Community is a company limited by guarantee not having a share capital, registered in England and Wales (no. 2649197) and is a registered charity (no. 1007156). Crossways Community is governed by a board of trustees forming the Council of Management, as constituted by Crossways Community's Articles of Association. Members of Council are both trustees of the charity and directors of the company. None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Board of Trustees

The Board met formally on four occasions during the period of this Report to establish overall strategy and policy, to determine matters of principle, review budgeting and accounts and to review progress towards achieving the plans and goals it has set. Individual Trustees also actively engage in the life of Crossways through regular visits and by attending community events.

Over the last financial year there have been a number of changes within the governance of Crossways Community: Lesley Hickmott, Kathryn Lane and Mary Tuckwell stood down from the Board and we are grateful to all of them for their dedication to Crossways and their years of service. We are particularly grateful to Mary who also served as Chair of Trustees and Deputy Chair for a number of years; her guiding hand is evident through the progress we have made. Julia Kirk took up the role as Chair of the Trustees, and we look forward to her leading us through the next chapter. We also welcomed Nicole Averill and Monique London to the Board and are grateful for the new skills and experiences that they bring.

Management Team

The Management team remained stable throughout this period and comprises:

Chief Executive - Andy Wheeler

Head of Finance & Operations - Rob Holmes

Head of Care and Safeguarding Lead - Penny Rist

Manager of Moxham House - Vittoria Williams

Manager of London Road - Grace Kuhepa

Manager of Culverdale - Ginny Swaffer

Manager of Independent Living - Damon Metrebian

Human Resources Manager - Louise Baker

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Care Quality Commission

Both 71 London Road and Moxham House are regulated by the CQC and we routinely engage a specialist consultant to monitor performance and advise on improvements. Although Culverdale and Independent Living are not regulated by the CQC, we engage advisers to review the work and impact of the services so that we can drive improvements there too.

Safeguarding

We are very conscious of our responsibilities to ensure that the people we are looking after are protected from harm and continue to seek more robust ways of working in this area. Our Head of Care is also the designated Safeguarding Lead for the whole organisation, and provides increased support to the department heads. A member of the Board continued as safeguarding trustee, who through regular dialogue and reporting gives the Board a clean line of sight into this area. We also introduced new externally provided training for all staff on a mandatory basis, with a higher level of training to the senior leadership team, department heads and the safeguarding trustee.

Marketing & Partnerships

We have made efforts to promote and publicise the work Crossways does and have had articles, interviews and opinion pieces placed in local newspapers and radio. We are building relations with other similar charities in the locality, as well as strengthening relations with our service commissioners: Kent & Medway Partnership Trust (including the Trevor Gibbens Unit), the West Kent Clinical Commissioning Group, Shaw Trust and Live Well Kent. We are members of the National Council for Voluntary Organisations. During the year we were invited to be part of Tunbridge Wells Borough Council's Health Action Team which seeks to improve the health and wellbeing of those living in our community. We also took part in a Mission Agency Forum that brought together more than 25 Christian Charities that are active in the town to understand each others' areas of operation and find out where more work could be done. Our project teams also took part in a local volunteer fair to raise awareness of the community work we are engaged in, and to attract new volunteer help.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is regularly reviewed by the Board along with the appropriate mitigation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Crossways Community 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

Crossways Community

Report of the Trustees
for the Year Ended 30 April 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Peter Hodgson & Co. Ltd. (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:

.....
J W Kirk - Trustee

Report of the Independent Auditors to the Members of
Crossways Community

Opinion

We have audited the financial statements of Crossways Community (the 'charitable company') for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2023 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Crossways Community

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Crossways Community

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the company.
- we obtained an understanding of how the company complies with these requirements through discussion with management and those charged with governance.
- we assessed the risk of material misstatement in the financial statements through discussions with management and those charged with governance.
- we enquired of management and those charged with governance of any known instances of non compliance with legal and regulatory requirements.
- based on this understanding, we designed specific and appropriate audit procedures to identify instances of non compliance to include discussions and obtaining additional corroborative evidence.

As part of the audit in accordance with ISAs (UK) we exercised professional judgement and scepticism throughout the audit. In addition, we also:

- identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures consistent with those risks and obtained sufficient and relevant audit evidence to support and provide a basis for our opinion. The risk of misstatement from fraud is invariably higher than one resulting from error as fraud may involve collusion or intentional omissions and misrepresentations to override the systems of internal control.
- obtained an understanding of the internal controls relevant to the audit and designed audit procedures and tests that were appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal controls.
- evaluated the appropriateness of the accounting policies used and the reasonableness of any accounting estimates and disclosures used and made by the directors.
- assessed the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether any material uncertainty existed that may have cast doubt on the company's ability to continue as a going concern.
- evaluated the overall presentation, structure and content of the financial statements including disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieved a fair presentation of the results for the period and the financial standing of the company at the period end.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Crossways Community

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aidan Smyth ACA FCCA (Senior Statutory Auditor)
for and on behalf of Peter Hodgson & Co. Ltd. (Statutory Auditor)
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date:

Crossways Community

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	17,793	30	17,823	16,486
Charitable activities	4	2,020,757	-	2,020,757	2,280,592
Investment income	5	9,605	-	9,605	3,914
Total		<u>2,048,155</u>	<u>30</u>	<u>2,048,185</u>	<u>2,300,992</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	6	23,374	-	23,374	17,234
		<u>23,374</u>	<u>-</u>	<u>23,374</u>	<u>17,234</u>
Charitable activities					
	7				
Residential care		1,114,118	-	1,114,118	1,046,666
Independent living		193,023	-	193,023	148,105
Supported living		317,894	-	317,894	297,100
Community projects		114,311	-	114,311	12,077
Mental health awareness		-	-	-	66,273
Administration costs		382,855	-	382,855	412,329
Total		<u>2,145,575</u>	<u>-</u>	<u>2,145,575</u>	<u>1,999,784</u>
NET INCOME/(EXPENDITURE)		(97,420)	30	(97,390)	301,208
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		4,524,801	-	4,524,801	-
Net movement in funds		<u>4,427,381</u>	<u>30</u>	<u>4,427,411</u>	<u>301,208</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		4,826,974	3,438	4,830,412	4,529,204
TOTAL FUNDS CARRIED FORWARD		<u><u>9,254,355</u></u>	<u><u>3,468</u></u>	<u><u>9,257,823</u></u>	<u><u>4,830,412</u></u>

The notes form part of these financial statements

Crossways Community

Statement of Financial Position
30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	15	7,503,813	-	7,503,813	3,110,398
Investments	16	1	-	1	1
		7,503,814	-	7,503,814	3,110,399
CURRENT ASSETS					
Debtors	17	60,487	-	60,487	54,022
Investments	18	314,410	-	314,410	325,115
Cash at bank		1,549,872	3,468	1,553,340	1,489,441
		1,924,769	3,468	1,928,237	1,868,578
CREDITORS					
Amounts falling due within one year	19	(174,228)	-	(174,228)	(148,565)
NET CURRENT ASSETS		1,750,541	3,468	1,754,009	1,720,013
TOTAL ASSETS LESS CURRENT LIABILITIES		9,254,355	3,468	9,257,823	4,830,412
NET ASSETS		9,254,355	3,468	9,257,823	4,830,412
FUNDS	20				
Unrestricted funds				9,254,355	4,826,974
Restricted funds				3,468	3,438
TOTAL FUNDS				9,257,823	4,830,412

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

.....
J W Kirk - Trustee

.....
S C N Weatherseed - Trustee

The notes form part of these financial statements

Crossways Community

Statement of Cash Flows
for the Year Ended 30 April 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	54,294	353,675
Net cash provided by operating activities		54,294	353,675
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(285,000)
Interest received		9,605	7,450
Net cash provided by/(used in) investing activities		9,605	(277,550)
Change in cash and cash equivalents in the reporting period		63,899	76,125
Cash and cash equivalents at the beginning of the reporting period		1,489,441	1,413,316
Cash and cash equivalents at the end of the reporting period		1,553,340	1,489,441

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 30 April 2023

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

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(97,390)	301,208
Adjustments for:		
Depreciation charges	131,386	68,997
Losses on investments	10,718	3,536
Interest received	(9,605)	(7,450)
Increase in debtors	(6,465)	(23,425)
Increase in creditors	25,650	10,809
Net cash provided by operations	<u>54,294</u>	<u>353,675</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.22 £	Cash flow £	At 30.4.23 £
Net cash			
Cash at bank	1,489,441	63,899	1,553,340
	<u>1,489,441</u>	<u>63,899</u>	<u>1,553,340</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	325,115	(10,705)	314,410
	<u>325,115</u>	<u>(10,705)</u>	<u>314,410</u>
Total	<u>1,814,556</u>	<u>53,194</u>	<u>1,867,750</u>

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Crossways Community as an individual company and do not contain consolidated financial information as the parent of a group.

The company holds one share of £1 nominal value in Crossways Community Enterprises Limited. The company is dormant and has not traded since incorporation,

The company has taken exemption under Section 405 of the Companies Act 2006 not to include the results of Crossways Community Enterprises Limited on the grounds that it is dormant and therefore not material to the overall results nor impacts the giving of a true and fair audit opinion.

Changes in accounting policies

The company has adopted similar accounting policies in both the current and previous accounting periods and the results therefore are directly comparable.

Income

All income is recognised in the Statement of Financial Activities once the company has entitlement to the fund and it is probable that the income will be received and the amount can be measured reliably.

Donation income includes donations received from individuals, amounts raised by groups and churches and income generated through plant and craft sales. The related gift aid claimable on these donations is also included.

For donations to be recognised in the financial statements, the company will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is only recognised when those conditions are met or it is probable that the conditions will be fulfilled.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated facilities and services are recognised at income at their fair value and their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity.

No amount is included in the financial statements for volunteer time in accordance with the SORP (FRS102).

Gifts in kind donated for distribution to the beneficiaries of the company are included in stock and income in the financial statements when received. Gifts in kind donated for resale are included at fair value this being the expected proceeds from sale less the expected costs of sale.

Fixed asset gifts and donated goods are recognised when receivable and are included in the financial statements at fair value.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

1. ACCOUNTING POLICIES - continued

Charitable activities

This comprises all expenditure incurred by the company in meeting its charitable objectives. The objectives fall into four main categories; residential care costs, supported accommodation costs, independent living costs and community projects. Property costs fall into this category and relate to maintenance of land and buildings, repair and renewal of furniture, fittings and equipment, local authority rates and depreciation.

Each charitable activity has its own building(s) and is allocated the related property cost accordingly. Support costs are allocated to each activity in accordance with the charity objectives.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and included administration, staff costs and governance costs. They are incurred directly in support of expenditure related to the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity to which the expenditure relates.

Functional currency

The functional currency and presentational currency used by the company is £ Stg.

Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered impairment losses. If such indication exists the recoverable amount is used to determine the extent of any impairment loss.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings - 2% on cost
Plant and machinery - 25% on reducing balance
Motor vehicles - 25% on reducing balance

Freehold land is not depreciated.

Taxation

The company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 of Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

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 source of the funds. 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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

1. ACCOUNTING POLICIES - continued

Financial instruments & cash and cash equivalents

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Financial instruments are recognised at fair value in the Statement of Financial Position when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are off set with the amounts presented net 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 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 where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets are classified as receivable within one year if they are not amortised.

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price where the debt instrument is measured at the present value of the future payments discounted at the market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised costs using the effective instrument method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If payment is due after one year 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.

Financial liabilities are de-recognised when the charities contractual obligations expire or are discharged or cancelled.

Retirement and employee benefits

The company operates a defined contribution pension scheme on behalf of qualifying employees. Payments into the scheme are charged as an expense when they fall due.

The cost of unused holiday entitlement is recognised in the period to which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Fixed and current asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of such losses are recognised through the income statement for the year.

Current asset investments are short term liquid investments and are recorded in the financial statement at fair value. They include cash on deposit and cash equivalents with a maturity of between three months and one year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experiences and other factors that are considered relevant. 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 where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

The value of land and buildings is a material estimate included in these financial statements. The trustees revalued the charity's land and buildings during the year ended 30th April 2023.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	17,823	16,486
	<u>17,823</u>	<u>16,486</u>

4. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Charitable activities	1,959,347	2,181,180
Sales - Kitchen Table	60,114	46,611
Other income	1,296	52,801
	<u>2,020,757</u>	<u>2,280,592</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	20,323	7,450
Change in market value of investments	(10,718)	(3,536)
	<u>9,605</u>	<u>3,914</u>

6. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Purchases - Kitchen Table	23,374	17,234
	<u>23,374</u>	<u>17,234</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Residential care	1,114,118	-	1,114,118
Independent living	193,023	-	193,023
Supported living	317,894	-	317,894
Community projects	114,311	-	114,311
Administration costs	-	382,855	382,855
	<u>1,739,346</u>	<u>382,855</u>	<u>2,122,201</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	1,231,858	1,099,345
Grant expenditure	-	49,996
Utilities & office costs	69,487	64,257
Staff training	23,459	17,167
Residents' social costs	251,313	224,645
Special projects and associated costs	40,779	105,203
Depreciation	122,450	59,604
	<u>1,739,346</u>	<u>1,620,217</u>

9. SUPPORT COSTS

	General administration £	Other administration costs £	Governance costs £	Totals £
Administration costs	<u>355,953</u>	<u>10,440</u>	<u>16,462</u>	<u>382,855</u>

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

General administration

	2023 Administration costs £	2022 Total activities £
Salaries & wages	225,648	225,278
Employer's social security	23,976	15,719
Employer's pension contributions	15,542	13,924
Household & community	4,947	6,323
Operational support	9,676	2,160
Property costs & utilities	25,974	21,302
Motor & travel	11,298	8,959
Advertising & office services	20,658	21,156
Staff training & welfare	9,298	3,249
Sundry expenses	-	34
Depreciation	8,936	9,393
	<u>355,953</u>	<u>327,497</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

9. SUPPORT COSTS - continued

Other administration costs

	2023 Administration costs £	2022 Total activities £
General administration & other	3,710	4,398
Community and merger events	6,730	1,432
	<u>10,440</u>	<u>5,830</u>

Governance costs

	2023 Administration costs £	2022 Total activities £
Auditors' remuneration	5,400	5,589
Chief executive & other governance costs	2,247	14,921
Consultancy and legal fees	8,815	8,496
	<u>16,462</u>	<u>29,006</u>

10. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	<u>131,386</u>	<u>68,997</u>

11. AUDITORS' REMUNERATION

	2023 £	2022 £
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>5,400</u>	<u>5,589</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration in the year under review.

Trustees' expenses

The company paid the sum of £262 in respect of trustees' travel and meeting costs during the year.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

13. STAFF COSTS

	2023 £	2022 £
Wages and salaries	1,287,079	1,210,458
Social security costs	137,665	83,761
Other pension costs	72,280	60,047
	<u>1,497,024</u>	<u>1,354,266</u>

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

	2023	2022
Management	5	5
Administration and maintenance	9	9
Care and support staff	37	37
Mental health awareness	1	1
	<u>52</u>	<u>52</u>

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,486	-	16,486
Charitable activities	2,230,596	49,996	2,280,592
Investment income	3,914	-	3,914
Total	<u>2,250,996</u>	<u>49,996</u>	<u>2,300,992</u>
EXPENDITURE ON			
Raising funds			
Other trading activities	17,234	-	17,234
	<u>17,234</u>	<u>-</u>	<u>17,234</u>
Charitable activities			
Residential care	1,046,666	-	1,046,666
Independent living	148,105	-	148,105
Supported living	297,100	-	297,100
Community projects	12,077	-	12,077
Mental health awareness	66,273	-	66,273
Administration costs	362,333	49,996	412,329
Total	<u>1,949,788</u>	<u>49,996</u>	<u>1,999,784</u>
NET INCOME	301,208	-	301,208
RECONCILIATION OF FUNDS			
Total funds brought forward	4,525,766	3,438	4,529,204

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	4,826,974	3,438	4,830,412

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST OR VALUATION				
At 1 May 2022	3,875,996	16,235	30,882	3,923,113
Revaluation	4,524,801	-	-	4,524,801
At 30 April 2023	8,400,797	16,235	30,882	8,447,914
DEPRECIATION				
At 1 May 2022	771,070	14,349	27,296	812,715
Charge for year	130,019	470	897	131,386
At 30 April 2023	901,089	14,819	28,193	944,101
NET BOOK VALUE				
At 30 April 2023	7,499,708	1,416	2,689	7,503,813
At 30 April 2022	3,104,926	1,886	3,586	3,110,398

Included in cost or valuation of land and buildings is freehold land of £1,872,500 which is not depreciated.

Cost or valuation at 30 April 2023 is represented by:

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Valuation in 2023	8,400,797	16,235	30,882	8,447,914

The trustees revalued all the charity's land and buildings during the year.

The gross value of the land and buildings at the year end amounted to £8,400,797 and accumulated depreciation thereon was £901,089.

The charity recognised a revaluation gain of £4,524,801 in the year.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 May 2022 and 30 April 2023	1
NET BOOK VALUE	
At 30 April 2023	1
At 30 April 2022	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Crossways Community Enterprises Limited

Registered office: Administration Building, 8 Culverden Park Road, Tunbridge Wells, Kent TN4 9QX

Nature of business: Dormant company

	%		
Class of share:	holding		
Ordinary	100		
		30.4.23	30.4.22
		£	£
Aggregate capital and reserves		1	1

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	39,456	39,178
Prepayments	21,031	14,844
	60,487	54,022

18. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Unlisted investments	314,410	325,115

Current asset investments comprise short term bank deposits with a maturity period of between 3 months and one year.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	163,639	124,975
Other creditors	5,000	18,002
Accrued expenses	5,589	5,588
	<u>174,228</u>	<u>148,565</u>

20. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	4,826,974	4,427,381	9,254,355
Restricted funds			
Restricted funds	3,438	30	3,468
TOTAL FUNDS	<u>4,830,412</u>	<u>4,427,411</u>	<u>9,257,823</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,048,155	(2,145,575)	4,524,801	4,427,381
Restricted funds				
Restricted funds	30	-	-	30
TOTAL FUNDS	<u>2,048,185</u>	<u>(2,145,575)</u>	<u>4,524,801</u>	<u>4,427,411</u>

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	4,525,766	301,208	4,826,974
Restricted funds			
Restricted funds	3,438	-	3,438
TOTAL FUNDS	<u>4,529,204</u>	<u>301,208</u>	<u>4,830,412</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

20. 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	2,250,996	(1,949,788)	301,208
Restricted funds			
Restricted funds	49,996	(49,996)	-
TOTAL FUNDS	<u>2,300,992</u>	<u>(1,999,784)</u>	<u>301,208</u>

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	4,525,766	4,728,589	9,254,355
Restricted funds			
Restricted funds	3,438	30	3,468
TOTAL FUNDS	<u>4,529,204</u>	<u>4,728,619</u>	<u>9,257,823</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,299,151	(4,095,363)	4,524,801	4,728,589
Restricted funds				
Restricted funds	50,026	(49,996)	-	30
TOTAL FUNDS	<u>4,349,177</u>	<u>(4,145,359)</u>	<u>4,524,801</u>	<u>4,728,619</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

21. CAPITAL COMMITMENTS

	2023	2022
	£	£
Contracted but not provided for in the financial statements	-	-
	<u><u> </u></u>	<u><u> </u></u>

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

23. ULTIMATE CONTROLLING PARTY

The company is incorporated under the Companies Act 1985 and is limited by guarantee. It is controlled by the directors acting as a body.

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,823	16,486
Charitable activities		
Charitable activities	1,959,347	2,181,180
Sales - Kitchen Table	60,114	46,611
Other income	1,296	52,801
	2,020,757	2,280,592
Investment income		
Deposit account interest	20,323	7,450
Change in market value of investments	(10,718)	(3,536)
	9,605	3,914
Total incoming resources	2,048,185	2,300,992
EXPENDITURE		
Other trading activities		
Purchases	23,374	17,234
Charitable activities		
Salaries & wages	1,061,431	985,180
Employer's social security	113,689	68,042
Employer's pension contributions	56,738	46,123
Grant expenditure	-	49,996
Utilities & office costs	69,487	64,257
Staff training	23,459	17,167
Residents' social costs	251,313	224,645
Special projects and associated costs	40,779	105,203
Depreciation of tangible fixed assets	122,450	59,604
	1,739,346	1,620,217
Support costs		
General administration		
Salaries & wages	225,648	225,278
Employer's social security	23,976	15,719
Employer's pension contributions	15,542	13,924
Household & community	4,947	6,323
Operational support	9,676	2,160
Property costs & utilities	25,974	21,302
Motor & travel	11,298	8,959
Advertising & office services	20,658	21,156
Staff training & welfare	9,298	3,249
Carried forward	347,017	318,070

This page does not form part of the statutory financial statements

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	2023 £	2022 £
General administration		
Brought forward	347,017	318,070
Sundry expenses	-	34
Depreciation	8,936	9,393
	355,953	327,497
Other administration costs		
General administration & other	3,710	4,398
Community and merger events	6,730	1,432
	10,440	5,830
Governance costs		
Auditors' remuneration	5,400	5,589
Chief executive & other governance costs	2,247	14,921
Consultancy and legal fees	8,815	8,496
	16,462	29,006
Total resources expended		
	2,145,575	1,999,784
Net (expenditure)/income		
	(97,390)	301,208

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02649197 (England and Wales)
REGISTERED CHARITY NUMBER: 1007156

Crossways Community
(A Company Limited by Guarantee)

Report of the Trustees and
Audited Financial Statements
for the Year Ended 30 April 2022

Crossways Community

Contents of the Financial Statements
for the Year Ended 30 April 2022

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Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2022

TRUSTEES

S M Tuckwell - Chair of the Trustees
J W Kirk - Deputy Chair (appointed 20.12.21)
S C N Weatherseed - Treasurer (appointed 10.12.21)
N J Goozee
A M Perkins
K E Lane
A C Lisser
C E R Davis (appointed 10.12.21)
L J Hickmott (resigned 19.10.22)
J D Handley (resigned 20.4.22)

REGISTERED OFFICE

Administration Building
8 Culverden Park Road
Tunbridge Wells
Kent
TN4 9QX

**REGISTERED COMPANY
NUMBER**

02649197 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1007156

SENIOR STATUTORY AUDITOR Aidan Smyth ACA FCCA

INDEPENDENT AUDITORS

Peter Hodgson & Co. Ltd. (Statutory Auditor)
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

BANKERS

CAF Bank Ltd
PO Box 289
Kings Hill
West Malling
ME18 4TA

Natwest
89 Mount Pleasant Road
Tunbridge Wells
TN1 1QJ

Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2022

SOLICITORS

Thomson Snell & Passmore
Heathervale House
2-4 Vale Road
Tunbridge Wells
TN1 1DJ

Trowers & Hamlins LLP
3 Bunhill Row
London
EC1Y 8YX

Crossways Community
Report of the Trustees
for the Year Ended 30 April 2022

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 30 April 2022. 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, mission and values

At Crossways, we are rooted in our Vision, Mission and Values which drives all we do and seek to achieve. Our aim is to provide a person-centred care and support environment, where we can help our residents take back ownership of their lives by making their own decisions and choices. We are dedicated to providing frameworks that afford them the time and opportunity to grow and develop. We do this by offering support and tailored care through our nine facilities and three charity projects:

Vision: Our vision is of communities where people with poor mental health are not alone, but receive the care, respect and support they need.

Mission (Purpose): We are inspired by the love of God and the example of Jesus Christ:

- to deliver care and support to people with poor mental health - recognising potential, encouraging independence, and promoting self-worth.
- to combat the exclusion and stigma often experienced by people with poor mental health.
- to promote improved mental health in the community through information and education.

Strapline: 'Working for better mental health in the community.'

Values: We trust in God; we act with integrity; we are embedded in our community.

OUR WORK

We provide the following facilities and services:

- CQC Registered Care Homes:

Moxham House: full time residential care and support for 17 adults

71 London Road: full time residential care and support for 9 adults.

- Supported Accommodation:

Culverdale: this provides Monday to Friday daytime support for 22 residents in 15 x one bed studio apartments, 2 x one bed independent ground floor flats and 5 x one bed flats.

-Step-Down Accommodation from Full-Time Care - supported by care home staff:

Hempson Court: a two bedroom flat for shared occupancy

Exchange Mews: a two bedroom flat for shared occupancy

- Independent Living - residents live in the community, but with floating support from the Crossways' Independent Living Manager:

London Road: 3 x one bed studio apartments, all of which can be used as a stepping stone forward into independent living in the community.

Bethel Court: a block of 6 x one bedroom, self-contained flats

Earls Road: a one bedroom flat.

Camden Road: a block of 5 x one bed studio apartments contained within the same building as our community café, the Kitchen Table.

We engage in the following projects:

- Reboot Mental Health Awareness: training and support in schools, churches, businesses and community groups on mental health issues including stress and anxiety.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2022

- **The Kitchen Table:** our community café in the centre of Tunbridge Wells which is open to all but has a special focus on helping those with poor mental health, their carers and families.
- **Flourish:** our community gardening project based at a local allotments that seeks to help people who are lonely or are struggling with poor mental health.

Crossways Community Enterprises is part of the charity as a project. Crossways Community Enterprises Ltd (CCE) is a wholly owned subsidiary of the charity, in which, Crossways Community is the sole shareholder, and one of the two current directors are also directors of Crossways Community. This company is registered as a company limited by guarantee 08754797 but has not yet commenced trading as it still operates as part of the charity.

Achievements 2021-22

This year of operation has, of course, been dominated by the continuing pandemic and our response to it. Through the challenges, we have found new ways of providing care and support for our residents and have demonstrated flexibility and resilience throughout the organisation.

We created on-site recreation facilities for some of our residents so that they could continue to live active, fulfilled lives whilst being able to shield from unnecessary contact with others; we repurposed some existing physical space to achieve this. We also built some new garden rooms which allowed safer visiting for residents' families and professional teams.

We reopened our community café, the Kitchen Table, later than we had hoped, but soon found that our regular and new customers returned. This town centre space has proved to be a lifeline to so many local residents who are suffering from poor mental health and a place where other community groups have gathered to meet or run drop-in style activities.

In view of the continuing pressures on people's mental health created by the pandemic, we pressed ahead with the creation of our community gardening project Flourish. Our vision was to help those who were struggling with anxiety, depression, or other mental health challenges to develop increased resilience, confidence and self-esteem; for those who had been excluded from work due to their ill-health, we wanted to grow responsibility, reliability and independence towards returning to, or starting, paid or unpaid employment.

During this period we reviewed, repurposed and rebranded our mental health awareness in schools, and relaunched it as Reboot. The focus will continue to be about building resilience in young people, particularly at significant points of transition such as from primary to secondary school. We have developed teaching that seeks to provide a 'toolkit' for young people that is practical and memorable when they face challenge. We also provided ad-hoc 'emergency' support to some local schools when they were facing specific mental health challenges amongst a cohort of pupils.

Our staff remain our most valuable asset and so we were delighted with the results of our staff survey which returned the views that 94% of respondents feel valued by Crossways, 96% believe we provide a good work/personal life balance and 100% have never observed or experienced any form of discrimination or harassment at work; statistics we are very proud of. During the year we signed up to the Mindful Employer Charter for employers who are positive about mental health at work, and we won the Kent Mental Health Staff Wellbeing Award. We also carried out a pay benchmarking exercise to make sure that we were rewarding our team comparatively and fairly.

We continued to invest in our properties to make sure they were safe and fit for purpose, and installed a new fire alarm system in Culverdale to bring it up to current regulations.

We also purchased a new two bedroom flat, Exchange Mews, to increase our provision of step-down accommodation; this property will enable two more of our residents to continue their journey towards independent living, from full-time care. This model of accommodation helps to introduce new life skills of home and personal management, whilst providing a safety net of care from one of the care homes.

During the year we invested heavily in time and financial resources to move forward with our digitalisation project. We created a new framework of data storage and upgraded our IT security systems to further protect our data from attack. With the increase in home working, we developed new policies and procedures to ensure that Crossways' data remains secure, and invested in new hardware to facilitate this. We also began the transition of our care delivery processes from paper to digital and are successfully rolling this out across the relevant departments and projects.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2022

The Board are committed to providing safe practices and processes at Crossways and so we commissioned an external Safeguarding Audit to identify where we may need to be more robust in our approach. This 'access all areas' audit, identified that we had an excellent culture and understanding of safeguarding, and staff knew what to do in the event of something being identified to them. We re-wrote a number of policies that affect the Safeguarding environment, including for our recruitment processes that resulted in us having renewed confidence in our Safer Recruiting processes.

OBJECTIVES AND ACTIVITIES

Public benefit

In complying with the duty in section 17(5) of the Charities Act 2011 we have had due regard and referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Christian ethos

We are proud of our Christian ethos and seek to follow the example of Christ in our relationships with our residents, stakeholders, staff and volunteers. Despite the pandemic we held informal carol services in both Moxham, London Road and Culverdale.

Our daily short Chapel time (held during the pandemic via Zoom) provides staff with a regular time to be quiet and focus on faith issues. Prayer meetings together with regular Trustees' Prayer Breakfasts ensure that prayer is central to the work here.

STRATEGIC REPORT

Financial position

The financial statements attached disclose the state of the charity's financial affairs as of 30th April 2022 and its net incoming resources and net movements in funds. Despite the unpredictable financial climate, we find ourselves in, we have been able to maintain an increase in our surplus before other gains and losses.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles, the Companies Act 2006, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2015).

The charity generated a surplus of £301,208 in the year.

Unrealised losses on investments of £3,536 were recognised in the year.

Restricted donations, legacies and grant income amounted to £49,996. All restricted income was expended on charitable activities in the year. The balance on the restricted fund brought forward meant the balance on the restricted fund at the year end amounted to £3,438.

The balance on the general fund amounted to £4,826,974 at the year end.

Bank and investment balances at the year end amounted to £1,814,556 and the working capital position improved to £1,720,013 compared to £1,634,808 at the end of the previous financial year.

Reserves policy

The trustees of Crossways Community have a policy stating that no less than six month's running costs are retained, and they review the level of reserves at each board meeting. The net current reserves are £4,830,412. This is projected to exceed our 6 months budgeted expenditure for 2022 - 23 in line with our stated policy of wishing to build up reserves to enable us to purchase more accommodation for independent living.

The trustees of Crossways Community seek periodic independent advice concerning Crossways Community's investments and will proceed in the light of the advice given.

Going concern

The trustees consider the charity to be a going concern and will continue to be so for the foreseeable future.

Crossways Community
Report of the Trustees
for the Year Ended 30 April 2022

STRATEGIC REPORT

Future plans

At their Strategy Day in June 2021 the Board refined and adopted the Strategic Priorities of the organisation as follows:

Strategic Priority 1: Property - provision of care and support through delivery of appropriate housing, particularly more independent living accommodation, will result in better lives for more people in our community with mental health needs.'

Strategic Priority 2: People - Crossways Community is a healthy, attractive and supportive place in which to live, work and volunteer.

Strategic Priority 3: Partnerships - Crossways will develop partnerships to deliver mental health information, support and training for our wider community.

Strategic Priority 4: Professional - Crossways is a place where impact is properly evidenced and recorded, where digital technology is used creatively and well, where we can demonstrate our value to commissioners, funders and other stakeholders and where we operate in a modern and professional way by employing good environmental, social and governance principles.

Strategic Priority 5: Projects - Crossways will use up to 20% of its surpluses generated elsewhere to fund outreach projects to reach more people and organisations in the community including new potential beneficiaries, donors and supporters.

These priorities will underpin and inform all that we do, as we seek to challenge and change the reality for many who live with mental health problems, which is about poor housing, limited access to opportunities and a lack of the right mental health support.

We are an organisation aware of the challenges facing our community and our beneficiaries, but we are not an organisation constantly worried about its future. Going forward we want to be a dynamic, ambitious, successful charity reaching more beneficiaries and also reaching more deeply into our community. To achieve that we want to continue doing what we do well and build on that in new and exciting ways.

As more people in our community experience a deterioration in their mental health, we want to harness our reputation and wealth of knowledge and experience to increase our impact in the community. We intend to increase the amount of accommodation that we provide so that more people can benefit from our care and support in rebuilding their lives and move towards independent living. Our existing projects will be resourced and expanded to provide greater reach into the community, and we will actively pursue new projects that will benefit people's mental health in our locality.

We will seek to partner with other charities and agencies to identify where there are gaps in mental health provision, and together, do what we can to fill them.

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.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity structure

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

S M Tuckwell - Chair of Trustees
J W Kirk - appointed 20 December 2021 - Deputy Chair
S C N Weatherseed - appointed 10 December 2021 - Treasurer
N Goozee - Safeguarding Trustee
A M Perkins
K E Lane
A C Lissner
C E R Davis - appointed 10 December 2021
L J Hickmott - resigned 19 October 2022
J D Handley - resigned 20 April 2022

A Wheeler was appointed Chief Executive on 6 March 2022 and C Munday resigned as Chief Executive on 3 January 2022.

Organisational structure

Crossways Community is a Christian charity based in Tunbridge Wells that provides care and support to people who have enduring mental health issues.

Crossways Community is a company limited by guarantee not having a share capital, registered in England and Wales (no. 2649197) and is a registered charity (no. 1007156). Crossways Community is governed by a board of trustees forming the Council of Management, as constituted by Crossways Community's Articles of Association. Members of Council are both trustees of the charity and directors of the company. None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Board of Trustees

The Board met formally on four occasions during the period of this Report to establish overall strategy and policy, to determine matters of principle, review budgeting and accounts and to review progress towards achieving the plans and goals it has set.

Individual Trustees also actively engage in the life of Crossways through regular visits and by attending community events.

Over the last financial year there have been a number of changes within the governance of Crossways Community: Boris Skulczuk and John Handley stood down from the Board and we are grateful to both of them for their dedication to Crossways and their years of service. We are particularly grateful to John who also served as Chair of Trustees for a number of years, his guiding hand evident through the progress we have made. We also welcomed Julia Kirk, Caroline Davis and Simon Weatherseed to the Board and are grateful for the new skills and experiences that they bring.

Management Team

The Management team remained stable throughout this period and comprises:

Chief Executive - Andy Wheeler
Head of Finance & Operations - Andy Wheeler
Manager of London Road - Grace Kuhepa
Manager of Culverdale - Ginny Swaffer
Manager of Moxham House - Penny Rist
Manager of Independent Living - Damon Metrebian

Care Quality Commission

Both 71 London Road and Moxham House are regulated by the CQC and during the period, expanded their registrations to include people with Learning disabilities or autistic spectrum disorder. Although not regulated by CQC we engage an independent external adviser to review the work and impact of Culverdale so we can drive improvements there too.

Crossways Community
Report of the Trustees
for the Year Ended 30 April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding

We are very conscious of our responsibilities to ensure that the people we are looking after are protected from harm. Although there were no serious incidents this year, we continue to seek more robust ways of working in this area. Following on from the Safeguarding Audit that we carried out, we improved our recruitment practices in line with current Safer Recruiting guidelines. We have a senior staff member with the responsibility of being Safeguarding Lead for the organisation, and a member of the Board continued as safeguarding trustee, who through regular dialogue and reporting gives the Board a clean line of sight into this area. We also maintained annual training and updates in this area for staff members and the safeguarding trustee.

Marketing & Partnerships

We have made efforts to promote and publicise the work Crossways does and have had articles, interviews and opinion pieces placed in local newspapers and radio. We are building relations with other similar charities in the locality, as well as strengthening relations with our service commissioners: Kent & Medway Partnership Trust (including the Trevor Gibbens Unit), the West Kent Clinical Commissioning Group, Shaw Trust and Live Well Kent. We are members of the National Council for Voluntary Organisations.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is regularly reviewed by the Board along with the appropriate mitigation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Crossways Community 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

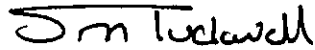
The auditors, Peter Hodgson & Co. Ltd. (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Crossways Community

Report of the Trustees
for the Year Ended 30 April 2022

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 January 2023 and signed on the board's behalf by:

S M Tuckwell - Trustee

A handwritten signature in black ink, appearing to read 'S M Tuckwell', written in a cursive style.

**Report of the Independent Auditors to the Members of
Crossways Community**

Opinion

We have audited the financial statements of Crossways Community (the 'charitable company') for the year ended 30 April 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2022 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Crossways Community

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Crossways Community

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the company.
- we obtained an understanding of how the company complies with these requirements through discussion with management and those charged with governance.
- we assessed the risk of material misstatement in the financial statements through discussions with management and those charged with governance.
- we enquired of management and those charged with governance of any known instances of non compliance with legal and regulatory requirements.
- based on this understanding, we designed specific and appropriate audit procedures to identify instances of non compliance to include discussions and obtaining additional corroborative evidence.

As part of the audit in accordance with ISAs (UK) we exercised professional judgement and scepticism throughout the audit. In addition, we also:

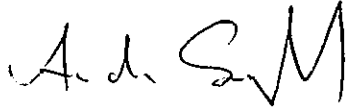
- identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures consistent with those risks and obtained sufficient and relevant audit evidence to support and provide a basis for our opinion. The risk of misstatement from fraud is invariably higher than one resulting from error as fraud may involve collusion or intentional omissions and misrepresentations to override the systems of internal control.
- obtained an understanding of the internal controls relevant to the audit and designed audit procedures and tests that were appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal controls.
- evaluated the appropriateness of the accounting policies used and the reasonableness of any accounting estimates and disclosures used and made by the directors.
- assessed the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether any material uncertainty existed that may have cast doubt on the company's ability to continue as a going concern.
- evaluated the overall presentation, structure and content of the financial statements including disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieved a fair presentation of the results for the period and the financial standing of the company at the period end.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Crossways Community

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Aidan Smyth ACA FCCA (Senior Statutory Auditor)
for and on behalf of Peter Hodgson & Co. Ltd. (Statutory Auditor)
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

30 January 2023

Crossways Community

Statement of Financial Activities
for the Year Ended 30 April 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	16,486	-	16,486	30,307
Charitable activities	4	2,230,596	49,996	2,280,592	2,916,174
Investment income	5	<u>3,914</u>	<u>-</u>	<u>3,914</u>	<u>26,279</u>
Total		<u>2,250,996</u>	<u>49,996</u>	<u>2,300,992</u>	<u>2,972,760</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	6	<u>17,234</u>	<u>-</u>	<u>17,234</u>	<u>123</u>
		17,234	-	17,234	123
Charitable activities					
	7				
Residential care		1,046,666	-	1,046,666	1,131,147
Independent living		148,105	-	148,105	119,322
Supported living		297,100	-	297,100	242,044
Community projects		12,077	-	12,077	6,392
Mental health awareness		66,273	-	66,273	9,063
Administration costs		<u>362,333</u>	<u>49,996</u>	<u>412,329</u>	<u>403,928</u>
Total		<u>1,949,788</u>	<u>49,996</u>	<u>1,999,784</u>	<u>1,912,019</u>
NET INCOME		301,208	-	301,208	1,060,741
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	<u>3,468,463</u>
TOTAL FUNDS CARRIED FORWARD		<u>4,826,974</u>	<u>3,438</u>	<u>4,830,412</u>	<u>4,529,204</u>

The notes form part of these financial statements

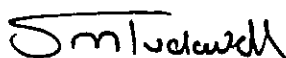
Crossways Community

Statement of Financial Position
30 April 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	3,110,398	-	3,110,398	2,894,395
Investments	16	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		3,110,399	-	3,110,399	2,894,396
CURRENT ASSETS					
Debtors	17	54,022	-	54,022	30,597
Investments	18	325,115	-	325,115	326,201
Cash at bank		<u>1,486,003</u>	<u>3,438</u>	<u>1,489,441</u>	<u>1,413,316</u>
		1,865,140	3,438	1,868,578	1,770,114
CREDITORS					
Amounts falling due within one year	19	(148,565)	-	(148,565)	(135,306)
NET CURRENT ASSETS		<u>1,716,575</u>	<u>3,438</u>	<u>1,720,013</u>	<u>1,634,808</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,826,974</u>	<u>3,438</u>	<u>4,830,412</u>	<u>4,529,204</u>
NET ASSETS		<u>4,826,974</u>	<u>3,438</u>	<u>4,830,412</u>	<u>4,529,204</u>
FUNDS	20				
Unrestricted funds				4,826,974	4,525,766
Restricted funds				<u>3,438</u>	<u>3,438</u>
TOTAL FUNDS				<u>4,830,412</u>	<u>4,529,204</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2023 and were signed on its behalf by:

S M Tuckwell - Trustee



S C N Weatherseed - Trustee



The notes form part of these financial statements

Crossways Community

Statement of Cash Flows
for the Year Ended 30 April 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>353,675</u>	<u>840,739</u>
Net cash provided by operating activities		<u>353,675</u>	<u>840,739</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(285,000)	-
Interest received		<u>7,450</u>	<u>2,389</u>
Net cash (used in)/provided by investing activities		<u>(277,550)</u>	<u>2,389</u>
 Change in cash and cash equivalents in the reporting period		 76,125	 843,128
Cash and cash equivalents at the beginning of the reporting period		<u>1,413,316</u>	<u>570,188</u>
 Cash and cash equivalents at the end of the reporting period		<u>1,489,441</u>	<u>1,413,316</u>

The notes form part of these financial statements

Crossways Community

Notes to the Statement of Cash Flows
for the Year Ended 30 April 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	301,208	1,060,741
Adjustments for:		
Depreciation charges	68,997	65,124
Losses/(gain) on investments	3,536	(23,889)
Interest received	(7,450)	(2,389)
Tangible assets transferred from MHR	-	(426,930)
(Increase)/decrease in debtors	(23,425)	38,668
Increase in creditors	10,809	129,414
Net cash provided by operations	<u>353,675</u>	<u>840,739</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.21 £	Cash flow £	At 30.4.22 £
Net cash			
Cash at bank	<u>1,413,316</u>	<u>76,125</u>	<u>1,489,441</u>
	<u>1,413,316</u>	<u>76,125</u>	<u>1,489,441</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>326,201</u>	<u>(1,086)</u>	<u>325,115</u>
	<u>326,201</u>	<u>(1,086)</u>	<u>325,115</u>
Total	<u>1,739,517</u>	<u>75,039</u>	<u>1,814,556</u>

The notes form part of these financial statements

Crossways Community

Notes to the Financial Statements
for the Year Ended 30 April 2022

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, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Crossways Community as an individual company and do not contain consolidated financial information as the parent of a group.

The company holds one share of £1 nominal value in Crossways Community Enterprises Limited. The company is dormant and has not traded since incorporation,

The company has taken exemption under Section 405 of the Companies Act 2006 not to include the results of Crossways Community Enterprises Limited on the grounds that it is dormant and therefore not material to the overall results nor impacts the giving of a true and fair audit opinion.

Changes in accounting policies

The company has adopted similar accounting policies in both the current and previous accounting periods and the results therefore are directly comparable.

Income

All income is recognised in the Statement of Financial Activities once the company has entitlement to the fund and it is probable that the income will be received and the amount can be measured reliably.

Donation income includes donations received from individuals, amounts raised by groups and churches and income generated through plant and craft sales. The related gift aid claimable on these donations is also included.

For donations to be recognised in the financial statements, the company will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is only recognised when those conditions are met or it is probable that the conditions will be fulfilled.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated facilities and services are recognised at income at their fair value and their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity.

No amount is included in the financial statements for volunteer time in accordance with the SORP (FRS102).

Gifts in kind donated for distribution to the beneficiaries of the company are included in stock and income in the financial statements when received. Gifts in kind donated for resale are included at fair value this being the expected proceeds from sale less the expected costs of sale.

Fixed asset gifts and donated goods are recognised when receivable and are included in the financial statements at fair value.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

1. ACCOUNTING POLICIES - continued

Charitable activities

This comprises all expenditure incurred by the company in meeting its charitable objectives. The objectives fall into four main categories; residential care costs, supported accommodation costs, independent living costs and community projects. Property costs fall into this category and relate to maintenance of land and buildings, repair and renewal of furniture, fittings and equipment, local authority rates and depreciation.

Each charitable activity has its own building(s) and is allocated the related property cost accordingly. Support costs are allocated to each activity in accordance with the charity objectives.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and included administration, staff costs and governance costs. They are incurred directly in support of expenditure related to the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity to which the expenditure relates.

Functional currency

The functional currency and presentational currency used by the company is £ Stg.

Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered impairment losses. If such indication exists the recoverable amount is used to determine the extent of any impairment loss.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings - 2% on cost
Plant and machinery - 25% on reducing balance
Motor vehicles - 25% on reducing balance

Freehold land is not depreciated.

Taxation

The company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 of Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

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 source of the funds. 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.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

1. ACCOUNTING POLICIES - continued

Financial instruments & cash and cash equivalents

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Financial instruments are recognised at fair value in the Statement of Financial Position when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are off set with the amounts presented net 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 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 where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets are classified as receivable within one year are not amortised.

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price where the debt instrument is measured at the present value of the future payments discounted at the market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised costs using the effective instrument method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If payment is due after one year 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.

Financial liabilities are de-recognised when the charities contractual obligations expire or are discharged or cancelled.

Retirement and employee benefits

The company operates a defined contribution pension scheme on behalf of qualifying employees. Payments into the scheme are charged as an expense when they fall due.

The cost of unused holiday entitlement is recognised in the period to which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Fixed and current asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of such losses are recognised through the income statement for the year.

Current asset investments are short term liquid investments and are recorded in the financial statement at fair value. They include cash on deposit and cash equivalents with a maturity of between three months and one year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experiences and other factors that are considered relevant. 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 where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

The value of freehold buildings is a material estimate included in these financial statements. The trustees believe the actual value of land and buildings to be in excess of the amounts included in the financial statements.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>16,486</u>	<u>30,307</u>

4. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Assets transferred from MHR	-	935,262
Charitable activities	2,181,180	1,927,410
Sales - Kitchen Table	46,611	287
Other income	<u>52,801</u>	<u>53,215</u>
	<u>2,280,592</u>	<u>2,916,174</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	7,450	2,389
Change in market value of investments	<u>(3,536)</u>	<u>23,890</u>
	<u>3,914</u>	<u>26,279</u>

6. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Purchases - Kitchen Table	<u>17,234</u>	<u>123</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Residential care	1,046,666	-	1,046,666
Independent living	148,105	-	148,105
Supported living	297,100	-	297,100
Community projects	12,077	-	12,077
Mental health awareness	66,273	-	66,273
Administration costs	49,996	362,333	412,329
	<u>1,620,217</u>	<u>362,333</u>	<u>1,982,550</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	1,099,345	1,079,568
Grant expenditure	49,996	64,135
Utilities & office costs	64,257	53,668
Staff training	17,167	21,370
Residents' social costs	224,645	226,770
Special projects and associated costs	105,203	94,252
Depreciation	59,604	53,904
	<u>1,620,217</u>	<u>1,593,667</u>

Included in staff costs is a £25,000 redundancy payment made in the year.

9. SUPPORT COSTS

	General administration £	Other administration costs £	Governance costs £	Totals £
Administration costs	<u>327,497</u>	<u>5,830</u>	<u>29,006</u>	<u>362,333</u>

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

General administration

	2022 Administration costs £	2021 Total activities £
Salaries & wages	225,278	202,699
Employer's social security	15,719	17,884
Employer's pension contributions	13,924	13,975
Household & community	6,323	4,619
Operational support	2,160	2,472
Property costs & utilities	21,302	20,394
Motor & travel	8,959	7,129
Advertising & office services	21,156	13,219
Staff training & welfare	<u>3,249</u>	<u>3,220</u>
Carried forward	318,070	285,611

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

9. **SUPPORT COSTS - continued**

General administration - continued

	2022 Administration costs £	2021 Total activities £
Brought forward	318,070	285,611
Sundry expenses	34	3,557
Depreciation of tangible and heritage assets	<u>9,393</u>	<u>11,220</u>
	<u>327,497</u>	<u>300,388</u>

Other administration costs

	2022 Administration costs £	2021 Total activities £
General administration & other	4,398	4,637
Community and merger events	1,432	(205)
Pension to founder	<u>-</u>	<u>1,121</u>
	<u>5,830</u>	<u>5,553</u>

Governance costs

	2022 Administration costs £	2021 Total activities £
Auditors' remuneration	5,589	5,474
Chief executive & other governance costs	14,921	1,107
Consultancy and legal fees	<u>8,496</u>	<u>5,707</u>
	<u>29,006</u>	<u>12,288</u>

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

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

	2022 £	2021 £
Depreciation - owned assets	<u>68,997</u>	<u>65,124</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

11. AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>5,589</u>	<u>5,474</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration in the year under review.

Trustees' expenses

The company paid the sum of £449 in respect of trustee training and meeting costs during the year.

No trustee incurred or were reimbursed for any expenses in the year.

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,210,458	1,165,956
Social security costs	83,761	87,903
Other pension costs	<u>60,047</u>	<u>60,267</u>
	<u>1,354,266</u>	<u>1,314,126</u>

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

	2022	2021
Management	5	5
Administration and maintenance	9	9
Care and support staff	37	37
Mental health awareness	<u>1</u>	<u>1</u>
	<u>52</u>	<u>52</u>

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,057	9,250	30,307
Charitable activities	2,861,039	55,135	2,916,174
Investment income	<u>26,279</u>	<u>-</u>	<u>26,279</u>
Total	<u>2,908,375</u>	<u>64,385</u>	<u>2,972,760</u>
EXPENDITURE ON			
Raising funds			
Other trading activities	<u>123</u>	<u>-</u>	<u>123</u>
	123	-	123

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Residential care	1,131,147	-	1,131,147
Independent living	119,322	-	119,322
Supported living	242,044	-	242,044
Community projects	6,392	-	6,392
Mental health awareness	9,063	-	9,063
Administration costs	339,793	64,135	403,928
Total	<u>1,847,884</u>	<u>64,135</u>	<u>1,912,019</u>
NET INCOME	1,060,491	250	1,060,741
RECONCILIATION OF FUNDS			
Total funds brought forward	3,465,275	3,188	3,468,463
TOTAL FUNDS CARRIED FORWARD	<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 May 2021	3,590,996	16,235	30,882	3,638,113
Additions	<u>285,000</u>	<u>-</u>	<u>-</u>	<u>285,000</u>
At 30 April 2022	<u>3,875,996</u>	<u>16,235</u>	<u>30,882</u>	<u>3,923,113</u>
DEPRECIATION				
At 1 May 2021	703,897	13,721	26,100	743,718
Charge for year	<u>67,173</u>	<u>628</u>	<u>1,196</u>	<u>68,997</u>
At 30 April 2022	<u>771,070</u>	<u>14,349</u>	<u>27,296</u>	<u>812,715</u>
NET BOOK VALUE				
At 30 April 2022	<u>3,104,926</u>	<u>1,886</u>	<u>3,586</u>	<u>3,110,398</u>
At 30 April 2021	<u>2,887,099</u>	<u>2,514</u>	<u>4,782</u>	<u>2,894,395</u>

Included in freehold property is land valued at £490,000 which is not depreciated.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 May 2021 and 30 April 2022	<u>1</u>
NET BOOK VALUE	
At 30 April 2022	<u>1</u>
At 30 April 2021	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Crossways Community Enterprises Limited

Registered office: Administration Building, 8 Culverden Park Road, Tunbridge Wells, Kent TN4 9QX

Nature of business: Dormant company

	%		
Class of share:	holding		
Ordinary	100		
		2022	2021
		£	£
Aggregate capital and reserves		1	1

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	39,178	18,074
Prepayments	<u>14,844</u>	<u>12,523</u>
	<u>54,022</u>	<u>30,597</u>

18. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Unlisted investments	<u>325,115</u>	<u>326,201</u>

Current asset investments comprise short term bank deposits with a maturity period of between 3 months and one year.

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	124,975	92,733
Other creditors	18,002	36,187
Accrued expenses	<u>5,588</u>	<u>6,386</u>
	<u>148,565</u>	<u>135,306</u>

20. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	4,525,766	301,208	4,826,974
Restricted funds			
Restricted funds	<u>3,438</u>	<u>-</u>	<u>3,438</u>
TOTAL FUNDS	<u>4,529,204</u>	<u>301,208</u>	<u>4,830,412</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,250,996	(1,949,788)	301,208
Restricted funds			
Restricted funds	<u>49,996</u>	<u>(49,996)</u>	<u>-</u>
TOTAL FUNDS	<u>2,300,992</u>	<u>(1,999,784)</u>	<u>301,208</u>

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	3,465,275	1,060,491	4,525,766
Restricted funds			
Restricted funds	<u>3,188</u>	<u>250</u>	<u>3,438</u>
TOTAL FUNDS	<u>3,468,463</u>	<u>1,060,741</u>	<u>4,529,204</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

20. 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	2,908,375	(1,847,884)	1,060,491
Restricted funds			
Restricted funds	64,385	(64,135)	250
TOTAL FUNDS	<u>2,972,760</u>	<u>(1,912,019)</u>	<u>1,060,741</u>

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

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	3,465,275	1,361,699	4,826,974
Restricted funds			
Restricted funds	3,188	250	3,438
TOTAL FUNDS	<u>3,468,463</u>	<u>1,361,949</u>	<u>4,830,412</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 £
Unrestricted funds			
General fund	5,159,371	(3,797,672)	1,361,699
Restricted funds			
Restricted funds	114,381	(114,131)	250
TOTAL FUNDS	<u>5,273,752</u>	<u>(3,911,803)</u>	<u>1,361,949</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

21. CAPITAL COMMITMENTS

	2022	2021
	£	£
Contracted but not provided for in the financial statements	-	-

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

23. ULTIMATE CONTROLLING PARTY

The company is incorporated under the Companies Act 1985 and is limited by guarantee. It is controlled by the directors acting as a body.

24. FUND AND ASSETS TRANSFERRED FROM MENTAL HEALTH RESIDENTIAL LIMITED.

On 1 May 2020 all the assets and liabilities of Mental Health Residential Limited (company number 02934188) were transferred for charitable purposes to the company.

During the previous year, net assets with a value of £935,262 from the transfer were realised by the company and are recognised in the Statement of Financial Activities.

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,486	30,307
Charitable activities		
Assets transferred from MHR	-	935,262
Charitable activities	2,181,180	1,927,410
Sales - Kitchen Table	46,611	287
Other income	<u>52,801</u>	<u>53,215</u>
	2,280,592	2,916,174
Investment income		
Deposit account interest	7,450	2,389
Change in market value of investments	<u>(3,536)</u>	<u>23,890</u>
	<u>3,914</u>	<u>26,279</u>
Total incoming resources	2,300,992	2,972,760
EXPENDITURE		
Other trading activities		
Purchases	17,234	123
Charitable activities		
Salaries & wages	985,180	963,257
Employer's social security	68,042	70,019
Employer's pension contributions	46,123	46,292
Grant expenditure	49,996	64,135
Utilities & office costs	64,257	53,668
Staff training	17,167	21,370
Residents' social costs	224,645	226,770
Special projects and associated costs	105,203	94,252
Depreciation of tangible fixed assets	<u>59,604</u>	<u>53,904</u>
	1,620,217	1,593,667
Support costs		
General administration		
Salaries & wages	225,278	202,699
Employer's social security	15,719	17,884
Employer's pension contributions	13,924	13,975
Household & community	6,323	4,619
Operational support	2,160	2,472
Property costs & utilities	21,302	20,394
Motor & travel	8,959	7,129
Advertising & office services	21,156	13,219
Carried forward	314,821	282,391

This page does not form part of the statutory financial statements

Crossways Community

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	2022 £	2021 £
General administration		
Brought forward	314,821	282,391
Staff training & welfare	3,249	3,220
Sundry expenses	34	3,557
Depreciation of tangible and heritage assets	<u>9,393</u>	<u>11,220</u>
	327,497	300,388
Other administration costs		
General administration & other	4,398	4,637
Community and merger events	1,432	(205)
Pension to founder	<u>-</u>	<u>1,121</u>
	5,830	5,553
Governance costs		
Auditors' remuneration	5,589	5,474
Chief executive & other governance costs	14,921	1,107
Consultancy and legal fees	<u>8,496</u>	<u>5,707</u>
	<u>29,006</u>	<u>12,288</u>
Total resources expended	<u>1,999,784</u>	<u>1,912,019</u>
Net income	<u><u>301,208</u></u>	<u><u>1,060,741</u></u>

This page does not form part of the statutory financial statements

Accounts

Crossways Community
(A Company Limited by Guarantee)

Report of the Trustees and

Audited Financial Statements

for the Year Ended 30 April 2021

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for the Year Ended 30 April 2021

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Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2021

TRUSTEES

S M Tuckwell
N J Goozee
J D Handley
E Grey (resigned 29.3.21)
S R Lippell (resigned 1.3.21)
B Skulczuk (resigned 7.3.21)
Y Gosset (resigned 15.3.21)
A M Perkins
L J Hickmott (appointed 25.11.20)
K E Lane (appointed 25.11.20)
A C Lisser (appointed 18.1.21)

REGISTERED OFFICE

Administration Building
8 Culverden Park Road
Tunbridge Wells
Kent
TN4 9QX

**REGISTERED COMPANY
NUMBER**

02649197 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1007156

SENIOR STATUTORY AUDITOR Aidan Smyth

INDEPENDENT AUDITORS

Peter Hodgson & Co. Ltd. (Statutory Auditor)
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

BANKERS

Natwest
89 Mount Pleasant Road
Tunbridge Wells
TN1 1QJ

CAF Bank Ltd
PO Box 289
Kings Hill
West Malling
ME18 4TA

Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2021

SOLICITORS

Cripps PG LLP
22 Mount Ephriam
Tunbridge Wells
TN4 8AS

Trowers & Hamlins LLP
3 Bunhill Row
London
EC1Y 8YX

Crossways Community

Report of the Trustees for the Year Ended 30 April 2021

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 30 April 2021. 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, mission and values

Crossways is rooted in its Vision, Mission and Values which drives all we do and seek to achieve. Our aim is to help our residents take back ownership of their lives by making their own decisions and choices, in an environment that affords them the time and opportunity to grow and develop. We do this by offering support and tailored care through our eight facilities and three charity projects:

Vision: Our vision is of communities where people with poor mental health are not alone, but receive the care, respect and support they need.

Mission (Purpose): We are inspired by the love of God and the example of Jesus Christ:

- to deliver care and support to people with poor mental health - recognising potential, encouraging independence, and promoting self-worth
- to combat the exclusion and stigma often experienced by people with poor mental health
- to promote improved mental health in the community through information and education.

Strapline: 'Working for better mental health in the community.'

Values: We trust in God; we act with integrity; we are embedded in our community.

OUR WORK

We provide the following facilities and services:

- **Registered Care Homes:** Moxham House: full time residential care and support for 17 adults and 71 London Road with similar care and support for 9 adults.
- **Supported Accommodation:** Culverdale: this provides 15 x 1 bed studio accommodation, 2 x 1 bed independent ground floor flats and 5 x 1 bed flats for residents; 62 London Road which provides 3 x 1 bed studio accommodation all of which can be used as a stepping stone back into the community.
- **Bethel Court:** a block of six flats where the residents live in the community independently but with floating support, from Crossways staff.
- **Earls Road:** a 1-bedroom flat as part of our independent living project.
- **Hempson Court** a 2-bedroom flat as part of move on from Moxham House
- **Camden Road** a block of five flats where the residents live in the community independently above our community café but with floating support, from Crossways staff.

We engage in the following projects:

- **Mental Health Awareness:** training in schools, churches, businesses and community groups on mental health issues including stress and anxiety.
- **The Kitchen Table:** a café in the centre of Tunbridge Wells which is open to all but has a special focus on helping those with poor mental health, their carers and families
- **Enterprises:** furniture upcycling social enterprise project which seeks to give residents practical skills as well as teaching them career and life skills. During the year, this project was closed after a review by the Board.

Crossways Community Enterprises is part of the charity as a project. Crossways Community Enterprises Ltd (CCE) is a wholly owned subsidiary of the charity, in which, Crossways Community is the sole shareholder, and one of the two current directors are also directors of Crossways Community. This company is registered as a company limited by guarantee 08754797 but has not yet commenced trading as it still operates as part of the charity.

Report of the Trustees
for the Year Ended 30 April 2021

OBJECTIVES AND ACTIVITIES

Covid 19 pandemic

This year of operation has, of course, been dominated by the pandemic and our response to it.

We remained Covid free during this period for which we are hugely grateful, but the work involved with running a charity and looking after vulnerable people took up a huge amount of leadership and staff time, resources and energy.

During the pandemic we worked hard to promote the wellbeing of our staff. Our HR response to the pandemic included: guaranteed sick pay for any self-isolating member of staff; a lockdown bonus for all staff; a 20% increase in annual leave; paid-for sessions with a local counselling provider; allowing staff to bring their dogs to work; regular gifts such as cakes, coffee vouchers, flower seeds and fruit baskets; and a full-disclosure approach to sharing news and information about the pandemic. Communication with staff became even more vital and there was regular contact from the CEO as well as informal communication through social media. The Board were involved and engaged and produced a 'Thank you' video for all staff to show their appreciation even though they couldn't meet with them to thank them personally. This video was gratefully received by staff who valued the inspirational messages it contained.

Staff were also encouraged to look after each other, with particular pains being taken to ensure employees who lived alone or had more challenging home lives were not neglected. The perhaps unsurprising consequences included increased staff commitment and morale; a fall in staff turnover and sick leave; and employees demonstrating extraordinary professionalism and flexibility as they delivered the very best care possible to residents during unprecedented circumstances.

Throughout the pandemic we remained financially and operationally robust. This position was helped by the fact that when lockdown occurred occupancy rates, especially in the care homes were generally high and we do not rely heavily on private donations and fundraising to support our activities. Inevitably we had to close temporarily our three projects: Enterprises, Mental Health Awareness and The Kitchen Table as a result of the lockdown restrictions. Also, a number of planned projects were postponed or scaled back during the pandemic.

Covid-19 in many ways changed our charity completely and in other ways did not change it at all. Although we had to adapt to an element of remote working and increased use of technology, we carried on completely with business as usual. We even completed the legal and CQC requirements for our merger with Mental Health Residential Limited at the height of lockdown.

In line with Government requirements, we had to shut the Kitchen Table during lockdown. So, we proactively sought to find a new use for the space. We spoke to another local mental health charity who provide face to face counselling to local residents with poor mental health. During lockdown they had moved this service online. We therefore decided to repurpose the Kitchen Table as a counselling venue: a warm and accessible place for counsellors and service users to meet. We worked with a supplier to provide suitable screens and Perspex quickly to create private counselling rooms within the main café area; we overhauled our policies and procedures to ensure the activity would be safe. Within a fortnight we had created a new town centre counselling space which to date has provided over 120 hours of mental health support to the most vulnerable in our community.

In December we were delighted to win a Chartered Institute of Personnel Development Award for our extraordinary leadership in extraordinary times.

Public benefit

In complying with the duty in section 17(5) of the Charities Act 2011 we have had due regard and referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Christian ethos

We are proud of our Christian ethos and seek to follow the example of Christ in our relationships with our residents, stakeholders, staff and volunteers. Despite the pandemic we held informal carol services in both Moxham, London Road and Culverdale.

Our daily short Chapel time (held during the pandemic via Zoom) provides staff with a regular time to be quiet and focus on faith issues. Prayer meetings together with regular Trustees' Prayer Breakfasts ensure that prayer is central to the work here.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2021

STRATEGIC REPORT

Financial position

The financial statements attached disclose the state of the charity's financial affairs as of 30th April 2021 and its net incoming resources and net movements in funds. Despite the unpredictable financial climate, we find ourselves in, we have been able to maintain an increase in our surplus before other gains and losses.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles, the Companies Act 2006, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2015).

The charity generated a surplus of £1,060,741 in the year. Net assets transferred from Mental Health Residential Limited accounted for £988,477 of the surplus in the year following its merger with Crossways Community.

Unrealised gains on investments of £23,890 were recognised in the year.

The Kitchen Table did not trade in the year due to the Covid 19 pandemic.

Restricted donations and legacies amounted to £9,250 and restricted grant income amounted to £55,135 during the year. All restricted income with the exception of £250 was expended on charitable activities in the year. The surplus of restricted income together with the balance on the restricted fund brought forward meant the balance on the restricted fund at the year end amounted to £3,438.

The balance on the general fund amounted to £4,525,766 at the year end.

Bank and investment balances at the year end amounted to £1,413,316 and the working capital position improved to £1,634,808 compared to £935,873 at the end of the previous financial year.

Reserves policy

The trustees of Crossways Community have a policy stating that no less than six month's running costs are retained, and they review the level of reserves at each board meeting. The working capital position at the year end amounted to £1,634,808. This is projected to exceed our 6 months budgeted expenditure for 2021-22 in line with our stated policy of wishing to build up reserves to enable us to purchase more accommodation for independent living.

The trustees of Crossways Community seek periodic independent advice concerning Crossways Community's investments and will proceed in the light of the advice given.

Going concern

The trustees consider the charity to be a going concern and will continue to be so for the foreseeable future.

STRATEGIC REPORT

Future plans

At their Strategy Day in March 2020 the Board had agreed the key tenets of our forward strategy. These were then developed to form a full and coherent document. We are determined to challenge and change the reality for many who live with mental health problems, which is about poor housing, limited access to opportunities and a lack of the right mental health support.

We are an organisation aware of the challenges facing our community and our beneficiaries, but we are not an organisation constantly worried about its future. Going forward we want to be a dynamic, ambitious, successful charity reaching more beneficiaries and also reaching more deeply into our community. To achieve that we want to continue doing what we do well and build on that in new and exciting ways. To that end we set out below our key Strategic Priorities:

Strategic Priority 1: People - More people in our community with mental health needs will have better lives through our delivery of more support and appropriate housing

Strategic Priority 2: People - Crossways Community is a healthy, attractive and supportive place in which to work and volunteer.

Strategic Priority 3: Growth - Crossways will develop partnerships to deliver mental health information support and training for children & parents and for our wider community

Strategic Priority 4: Efficiency - Crossways is a place where impact is properly evidenced and recorded, where digital technology is used creatively and well, where we can demonstrate our value to commissioners, funders and other stakeholders and where we operate in a modern and professional way.

Strategic Priority 5: Community - Crossways will use the opportunities provided by Enterprises and The Kitchen Table to reach more people and organisations in the community including new potential beneficiaries, donors and supporters

Wider achievements and future plans

This is the first year of the new enlarged Crossways Community following the merger with Mental Health Residential Limited on 1 May 2020. Despite the pandemic the newly merged larger organisation has worked well and there have been ample opportunities for cross working and learning.

Crossways is at a position in its evolution where it needs to significantly improve its use of digital. This is reflected in the current Strategic Plan which listed as a key strategic priority:

Crossways is a place where impact is properly evidenced and recorded, and this is reflected in the current strategic plan which lists this as a key strategic priority.

We know that the proper use of IT can drive improvements and efficiencies and that if we are to provide high quality services to our beneficiaries and to face the challenges and opportunities going forward, then evidencing impact and the use of digital technology needs investment and improvement. The Board therefore agreed a feasibility study on proposed increased digitalisation of the charity to go to the Board for discussion and approval in 2021.

The Board were also keen to explore whether we could provide a counselling/mental health support service to our community.

Our strategic plan states 'Crossways will develop partnerships to deliver mental health information, support and training for children & parents and for our wider community'.

Further to our strategic priority to develop partnerships, we embarked on a series of conversations with a local Christian counselling service on whether we could work more closely with them in this area.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2021

STRATEGIC REPORT

The Enterprises Project aims to give our residents the opportunity to learn skills to prepare them for paid or unpaid work outside of Crossways. It does this through the medium of furniture upcycling and restoration. The project closed during the pandemic and the Board decided not to reopen the project but to look for other ways of helping our community with their poor mental health.

The trustees recognised that Crossways Community has built up a wealth of expertise and experience in mental health which can be used to support the wider community. In particular the Mental Health Awareness project in schools has proved invaluable. During the pandemic we were still able to offer support and resources remotely to schools, teachers, youth groups and students. The Board wanted to see the work of this project refined and broadened going forward.

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.

Charity structure

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

John Handley - Chair of Trustees

Susan Mary Tuckwell - Deputy Chair of Trustees

Nicola Goozee - Safeguarding Trustee

Yvonne Gosset - Resigned 15 March 2021

Eleanor Grey - Resigned 29 March 2021

Lesley Hickmott – Appointed 25 November 2020

Kathryn Lane - Appointed 25 November 2020

Sabrina Lippell - Resigned 1 March 2021

Aidan Lisser - Appointed 18 January 2021

Amy Perkins

Boris Skulczuk

Report of the Trustees
for the Year Ended 30 April 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Crossways Community is a Christian charity based in Tunbridge Wells that provides care and support to people who have enduring mental health issues.

Crossways Community is a company limited by guarantee not having a share capital, registered in England and Wales (no. 2649197) and is a registered charity (no. 1007156). Crossways Community is governed by a board of trustees forming the Council of Management, as constituted by Crossways Community's Articles of Association. Members of Council are both trustees of the charity and directors of the company. None of the trustees has any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Board of Trustees

The Board met formally on four occasions during the period of this Report to establish overall strategy and policy, to determine matters of principle, review budgeting and accounts and to review progress towards achieving the plans and goals it has set.

Over the last financial year there have been a number of changes within the governance of Crossways Community: Sabrina Lippell, Yvonne Gosset and Eleanor Grey all stood down from the Board and we are grateful for their many years of service to Crossways. We were delighted to appoint to the Board three new trustees with a wide variety of experience and skills: Kathryn Lane, Lesley Hickmott and Aidan Lisser.

Management Team

The Management team remained stable throughout this period and comprises:

Chief Executive - Christopher Munday
Head of Finance & Operations - Andy Wheeler
Manager of London Road - Grace Kuhepa
Manager of Culverdale & Independent Living- Ginny Swaffer
Manager of Moxham House - Penny Rist

Care Quality Commission

Our care homes at 71 London Road and Moxham House have an overall 'Good' rating from their most recent CQC inspections. Although not regulated by CQC we asked an independent external adviser to review the work and impact of Culverdale so we could ensure we provide a quality service and drive improvements there too.

Safeguarding

We are very conscious of our responsibilities to ensure that the people we are looking after are protected from harm. Although there were no serious incidents this year, we bolstered our work in this area. We have a senior staff member with a safeguarding responsibility, continued to have a member of the Board as safeguarding trustee and through regular dialogue and reporting gave the Board a clean line of sight into this area. We also maintained annual training and updates in this area for staff.

Marketing

We have made efforts to promote and publicise the work Crossways does and have had articles, interviews and opinion pieces placed in local newspapers and radio (including regular interviews with TWR Radio UK). We engage with our supporters and stakeholders through our magazine 'Headstart'. We are building relations with other similar charities in the locality including Restore Counselling, YMCA West Kent, Christchurch Tunbridge Wells, Fegans, Young Carers, TW Mental Health Resources, Shaw Trust, Crossteach, and West Kent Mind. We have also invested time in strengthening relations with our service commissioners: Kent & Medway Partnership Trust (including the Trevor Gibbens Unit) and the West Kent Clinical Commissioning Group. We are members of National Council for Voluntary Organisations.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Board conduct a review of all risks, annually.

Crossways Community

Report of the Trustees for the Year Ended 30 April 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Crossways Community 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

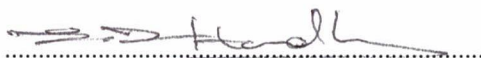
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Peter Hodgson & Co. Ltd. (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26/11/2021 and signed on the board's behalf by:



J D Handley - Trustee

Report of the Independent Auditors to the Members of
Crossways Community

Opinion

We have audited the financial statements of Crossways Community (the 'charitable company') for the year ended 30 April 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2021 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Crossways Community

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit in accordance with ISAs (UK) we exercised professional judgement and scepticism throughout the audit. In addition, we also:

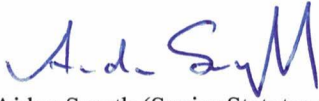
- identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures consistent with those risks and obtained sufficient and relevant audit evidence to support and provide a basis for our opinion. The risk of misstatement from fraud is invariably higher than one resulting from error as fraud may involve collusion or intentional omissions and misrepresentations to override the systems of internal control.
- obtained an understanding of the internal controls relevant to the audit and designed audit procedures and tests that were appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal controls.
- evaluated the appropriateness of the accounting policies used and the reasonableness of any accounting estimates and disclosures used and made by the directors.
- assessed the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether any material uncertainty existed that may have cast doubt on the company's ability to continue as a going concern.
- evaluated the overall presentation, structure and content of the financial statements including disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieved a fair presentation of the results for the period and the financial standing of the company at the period end.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Crossways Community

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Aidan Smyth (Senior Statutory Auditor)
for and on behalf of Peter Hodgson & Co. Ltd. (Statutory Auditor)
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date: 28 January 2022

Crossways Community

Statement of Financial Activities
for the Year Ended 30 April 2021

				Year Ended 30.4.21	Period 1.2.19 to 30.4.20
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	21,057	9,250	30,307	21,700
Charitable activities	4	2,861,039	55,135	2,916,174	1,842,852
Investment income	5	<u>26,279</u>	<u>-</u>	<u>26,279</u>	<u>14,003</u>
Total		2,908,375	64,385	2,972,760	1,878,555
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	-	-	-	8,338
Other trading activities	7	<u>123</u>	<u>-</u>	<u>123</u>	<u>25,216</u>
		123	-	123	33,554
Charitable activities	8				
Residential care		1,131,145	-	1,131,145	681,547
Independent living		119,322	-	119,322	137,139
Supported living		242,045	-	242,045	285,997
Community projects		6,392	-	6,392	103,482
Mental health awareness		9,064	-	9,064	3,514
Administration costs		<u>339,793</u>	<u>64,135</u>	<u>403,928</u>	<u>380,084</u>
Total		1,847,884	64,135	1,912,019	1,625,317
NET INCOME		1,060,491	250	1,060,741	253,238
RECONCILIATION OF FUNDS					
Total funds brought forward		3,465,275	3,188	3,468,463	3,215,225
TOTAL FUNDS CARRIED FORWARD		<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	<u>3,468,463</u>

The notes form part of these financial statements

Crossways Community

Statement of Financial Position

30 April 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	15	2,894,395	-	2,894,395	2,532,589
Investments	16	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		2,894,396	-	2,894,396	2,532,590
CURRENT ASSETS					
Debtors	17	30,597	-	30,597	69,265
Investments	18	326,201	-	326,201	381,854
Cash at bank		<u>1,409,878</u>	<u>3,438</u>	<u>1,413,316</u>	<u>570,188</u>
		1,766,676	3,438	1,770,114	1,021,307
CREDITORS					
Amounts falling due within one year	19	(135,306)	-	(135,306)	(85,434)
NET CURRENT ASSETS		<u>1,631,370</u>	<u>3,438</u>	<u>1,634,808</u>	<u>935,873</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	<u>3,468,463</u>
NET ASSETS		<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	<u>3,468,463</u>
FUNDS	20				
Unrestricted funds				4,525,766	3,465,275
Restricted funds				<u>3,438</u>	<u>3,188</u>
TOTAL FUNDS				<u>4,529,204</u>	<u>3,468,463</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/1/2022 and were signed on its behalf by:


S M Tuckwell - Trustee


J D Handley - Trustee

The notes form part of these financial statements

Crossways Community

Statement of Cash Flows
for the Year Ended 30 April 2021

		Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	<u>840,739</u>	<u>277,271</u>
Net cash provided by operating activities		<u>840,739</u>	<u>277,271</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,392)
Rent received		-	8,850
Interest received		<u>2,389</u>	<u>5,153</u>
Net cash provided by investing activities		<u>2,389</u>	<u>12,611</u>
Change in cash and cash equivalents in the reporting period		843,128	289,882
Cash and cash equivalents at the beginning of the reporting period		<u>570,188</u>	<u>280,306</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>1,413,316</u></u>	<u><u>570,188</u></u>

The notes form part of these financial statements

Crossways Community

Notes to the Statement of Cash Flows
for the Year Ended 30 April 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,060,741	253,238
Adjustments for:		
Depreciation charges	65,124	70,056
(Gain)/losses on investments	(23,889)	164
Interest received	(2,389)	(5,153)
Property transferred from MHR	(426,930)	-
Decrease/(increase) in debtors	38,668	(12,315)
Increase/(decrease) in creditors	<u>129,414</u>	<u>(28,719)</u>
Net cash provided by operations	<u>840,739</u>	<u>277,271</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.20 £	Cash flow £	At 30.4.21 £
Net cash			
Cash at bank	<u>570,188</u>	<u>843,128</u>	<u>1,413,316</u>
	<u>570,188</u>	<u>843,128</u>	<u>1,413,316</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>381,854</u>	<u>(55,653)</u>	<u>326,201</u>
	<u>381,854</u>	<u>(55,653)</u>	<u>326,201</u>
Total	<u>952,042</u>	<u>787,475</u>	<u>1,739,517</u>

Notes to the Financial Statements
for the Year Ended 30 April 2021

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, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Crossways Community as an individual company and do not contain consolidated financial information as the parent of a group.

The company holds one share of £1 nominal value in Crossways Community Enterprises Limited. The company is dormant and has not traded since incorporation,

The company has taken exemption under Section 405 of the Companies Act 2006 not to include the results of Crossways Community Enterprises Limited on the grounds that it is dormant and therefore not material to the overall results nor impacts the giving of a true and fair audit opinion.

Changes in accounting policies

The company has adopted similar accounting policies in both the current and previous accounting periods and the results therefore are directly comparable.

Income

All income is recognised in the Statement of Financial Activities once the company has entitlement to the fund and it is probable that the income will be received and the amount can be measured reliably.

Donation income includes donations received from individuals, amounts raised by groups and churches and income generated through plant and craft sales. The related gift aid claimable on these donations is also included.

For donations to be recognised in the financial statements, the company will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is only recognised when those conditions are met or it is probable that the conditions will be fulfilled.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated facilities and services are recognised at income at their fair value and their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity.

No amount is included in the financial statements for volunteer time in accordance with the SORP (FRS102).

Gifts in kind donated for distribution to the beneficiaries of the company are included in stock and income in the financial statements when received. Gifts in kind donated for resale are included at fair value this being the expected proceeds from sale less the expected costs of sale.

Fixed asset gifts and donated goods are recognised when receivable and are included in the financial statements at fair value.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

1. ACCOUNTING POLICIES - continued

Charitable activities

This comprises all expenditure incurred by the company in meeting its charitable objectives. The objectives fall into four main categories; residential care costs, supported accommodation costs, independent living costs and community projects. Property costs fall into this category and relate to maintenance of land and buildings, repair and renewal of furniture, fittings and equipment, local authority rates and depreciation.

Each charitable activity has its own building(s) and is allocated the related property cost accordingly. Support costs are allocated to each activity in accordance with the charity objectives.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and included administration, staff costs and governance costs. They are incurred directly in support of expenditure related to the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity to which the expenditure relates.

Functional currency

The functional currency and presentational currency used by the company is £ Stg.

Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered impairment losses. If such indication exists the recoverable amount is used to determine the extent of any impairment loss.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings - 2% on cost
Plant and machinery - 25% on reducing balance
Motor vehicles - 25% on reducing balance

Freehold land is not depreciated.

Taxation

The company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 of Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

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 source of the funds. 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 & cash and cash equivalents

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

1. ACCOUNTING POLICIES - continued

Financial instruments & cash and cash equivalents

Financial instruments are recognised at fair value in the Statement of Financial Position when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are off set with the amounts presented net 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 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 where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets are classified as receivable within one year are not amortised.

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price where the debt instrument is measured at the present value of the future payments discounted at the market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised costs using the effective interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If payment is due after one year 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.

Financial liabilities are de-recognised when the charities contractual obligations expire or are discharged or cancelled.

Retirement and employee benefits

The company operates a defined contribution pension scheme on behalf of qualifying employees. Payments into the scheme are charged as an expense when they fall due.

The cost of unused holiday entitlement is recognised in the period to which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Fixed and current asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of such losses are recognised through the income statement for the year.

Current asset investments are short term liquid investments and are recorded in the financial statement at fair value. They include cash on deposit and cash equivalents with a maturity of between three months and one year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experiences and other factors that are considered relevant. The estimates and underlying assumptions are reviewed on an on-going basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

The value of freehold buildings is a material estimate included in these financial statements. The trustees believe the actual value of land and buildings to be in excess of the amounts included in the financial statements.

3. DONATIONS AND LEGACIES

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Donations	<u>30,307</u>	<u>21,700</u>

4. CHARITABLE ACTIVITIES

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Charitable activities	1,927,410	1,735,188
Other trading activities	287	70,486
Assets and funds transferred from MHR	<u>988,477</u>	<u>37,178</u>
	<u>2,916,174</u>	<u>1,842,852</u>

5. INVESTMENT INCOME

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Rents received	-	8,850
Deposit account interest	2,389	5,317
Change in market value of investments	<u>23,890</u>	<u>(164)</u>
	<u>26,279</u>	<u>14,003</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

6. RAISING DONATIONS AND LEGACIES

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Fundraising costs	<u>-</u>	<u>8,338</u>

7. OTHER TRADING ACTIVITIES

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Purchases	<u>123</u>	<u>25,216</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Residential care	1,131,145	-	1,131,145
Independent living	119,322	-	119,322
Supported living	242,045	-	242,045
Community projects	6,392	-	6,392
Mental health awareness	9,064	-	9,064
Administration costs	<u>64,135</u>	<u>339,793</u>	<u>403,928</u>
	<u>1,572,103</u>	<u>339,793</u>	<u>1,911,896</u>

9. SUPPORT COSTS

	General administration £	Other administration costs £	Governance costs £	Totals £
Administration costs	<u>321,952</u>	<u>5,553</u>	<u>12,288</u>	<u>339,793</u>

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

General administration

	Year Ended 30.4.21 Administration costs £	Period 1.2.19 to 30.4.20 Total activities £
Salaries & wages	202,699	201,445
Employer's social security	17,884	12,869
Employer's pension contributions	35,539	29,381
Household & community	4,619	4,008
Operational support	<u>2,472</u>	<u>7,297</u>
Carried forward	263,213	255,000

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

9. **SUPPORT COSTS - continued**

General administration - continued

	Year Ended 30.4.21 Administration costs £	Period 1.2.19 to 30.4.20 Total activities £
Brought forward	263,213	255,000
Property costs & utilities	20,394	20,660
Motor & travel	7,129	17,434
Advertising & office services	13,219	9,220
Staff training & welfare	3,220	10,401
Sundry expenses	3,557	962
Depreciation of tangible and heritage assets	<u>11,220</u>	<u>13,350</u>
	<u>321,952</u>	<u>327,027</u>

Other administration costs

	Year Ended 30.4.21 Administration costs £	Period 1.2.19 to 30.4.20 Total activities £
General administration & other	4,637	6,615
Community and merger events	(205)	4,973
Pension to founder	<u>1,121</u>	<u>3,295</u>
	<u>5,553</u>	<u>14,883</u>

Governance costs

	Year Ended 30.4.21 Administration costs £	Period 1.2.19 to 30.4.20 Total activities £
Auditors' remuneration	5,474	5,400
Auditors' remuneration for non-audit work	-	6,360
Chief executive & other governance costs	1,107	3,311
Consultancy and legal fees	<u>5,707</u>	<u>23,103</u>
	<u>12,288</u>	<u>38,174</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

10. NET INCOME/(EXPENDITURE)

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

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Depreciation - owned assets	<u>65,124</u>	<u>70,058</u>

11. AUDITORS' REMUNERATION

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>5,474</u>	<u>5,400</u>
Auditors' remuneration for non-audit work	<u>-</u>	<u>6,360</u>
Total fees payable	<u>5,474</u>	<u>11,760</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration in the year under review.

The company paid £79 by way of training expenditure on behalf of trustees in the year.

Trustees' expenses

The company reimbursed trustees the sum of £218 in respect of expenses during the year.

13. STAFF COSTS

	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
Wages and salaries	1,112,778	948,477
Social security costs	87,903	67,481
Other pension costs	<u>113,445</u>	<u>104,575</u>
	<u>1,314,126</u>	<u>1,120,533</u>

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

13. STAFF COSTS - continued

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

	Year Ended 30.4.21	Period 1.2.19 to 30.4.20
Management	5	4
Administration and maintenance	9	8
Care and support staff	37	26
Mental health awareness	1	1
Crossways Community Enterprises	-	1
	<u>52</u>	<u>40</u>

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,430	2,270	21,700
Charitable activities	1,842,852	-	1,842,852
Investment income	<u>14,003</u>	<u>-</u>	<u>14,003</u>
Total	1,876,285	2,270	1,878,555
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	8,338	-	8,338
Other trading activities	<u>25,216</u>	<u>-</u>	<u>25,216</u>
	33,554	-	33,554
Charitable activities			
Residential care	679,441	2,106	681,547
Independent living	137,139	-	137,139
Supported living	285,997	-	285,997
Community projects	103,482	-	103,482
Mental health awareness	3,514	-	3,514
Administration costs	<u>380,084</u>	<u>-</u>	<u>380,084</u>
Total	1,623,211	2,106	1,625,317
NET INCOME	253,074	164	253,238
RECONCILIATION OF FUNDS			
Total funds brought forward	3,212,201	3,024	3,215,225

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>3,465,275</u>	<u>3,188</u>	<u>3,468,463</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 May 2020	3,164,066	26,621	30,882	3,221,569
Additions	426,930	-	-	426,930
Disposals	<u>-</u>	<u>(10,386)</u>	<u>-</u>	<u>(10,386)</u>
At 30 April 2021	<u>3,590,996</u>	<u>16,235</u>	<u>30,882</u>	<u>3,638,113</u>
DEPRECIATION				
At 1 May 2020	642,424	22,050	24,506	688,980
Charge for year	61,473	2,057	1,594	65,124
Eliminated on disposal	<u>-</u>	<u>(10,386)</u>	<u>-</u>	<u>(10,386)</u>
At 30 April 2021	<u>703,897</u>	<u>13,721</u>	<u>26,100</u>	<u>743,718</u>
NET BOOK VALUE				
At 30 April 2021	<u>2,887,099</u>	<u>2,514</u>	<u>4,782</u>	<u>2,894,395</u>
At 30 April 2020	<u>2,521,642</u>	<u>4,571</u>	<u>6,376</u>	<u>2,532,589</u>

Included in freehold property is land valued at £490,000 which is not depreciated.

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 May 2020 and 30 April 2021	<u>1</u>
NET BOOK VALUE	
At 30 April 2021	<u>1</u>
At 30 April 2020	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Crossways Community

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

16. FIXED ASSET INVESTMENTS - continued

Crossways Community Enterprises Limited

Registered office: Administration Building, 8 Culverden Park Road, Tunbridge Wells, Kent TN4 9QX

Nature of business: Dormant company

	%	2021	2020
Class of share:	holding	£	£
Ordinary	100	1	1
Aggregate capital and reserves		1	1

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	18,074	51,128
Other debtors	-	6,452
Prepayments	<u>12,523</u>	<u>11,685</u>
	<u>30,597</u>	<u>69,265</u>

18. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Unlisted investments	<u>326,201</u>	<u>381,854</u>

Current asset investments comprise short term bank deposits with a maturity period of between 3 months and one year.

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	92,733	60,946
Other creditors	36,187	12,728
Accrued expenses	<u>6,386</u>	<u>11,760</u>
	<u>135,306</u>	<u>85,434</u>

20. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
Unrestricted funds			
General fund	3,465,275	1,060,491	4,525,766
Restricted funds			
Restricted funds	3,188	250	3,438
TOTAL FUNDS	<u>3,468,463</u>	<u>1,060,741</u>	<u>4,529,204</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

20. 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	2,908,375	(1,847,884)	1,060,491
Restricted funds			
Restricted funds	64,385	(64,135)	250
TOTAL FUNDS	<u>2,972,760</u>	<u>(1,912,019)</u>	<u>1,060,741</u>

Comparatives for movement in funds

	At 1.2.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	3,212,201	253,074	3,465,275
Restricted funds			
Restricted funds	3,024	164	3,188
TOTAL FUNDS	<u>3,215,225</u>	<u>253,238</u>	<u>3,468,463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,876,285	(1,623,211)	253,074
Restricted funds			
Restricted funds	2,270	(2,106)	164
TOTAL FUNDS	<u>1,878,555</u>	<u>(1,625,317)</u>	<u>253,238</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

21. CAPITAL COMMITMENTS

	2021	2020
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.

23. ULTIMATE CONTROLLING PARTY

The company is incorporated under the Companies Act 1985 and is limited by guarantee. It is controlled by the directors acting as a body.

24. FUND AND ASSETS TRANSFERRED FROM MENTAL HEALTH RESIDENTIAL LIMITED.

On 1 May 2020 all the assets and liabilities of Mental Health Residential Limited (company number 02934188) were transferred for charitable purposes to the company.

During the year, net assets with a value of £988,477 from the transfer were realised by the company and are recognised in the Statement of Financial Activities.