

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 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

<b>TRUSTEES</b>	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)
<b>REGISTERED OFFICE</b>	Administration Building 8 Culverden Park Road Tunbridge Wells Kent TN4 9QX
<b>REGISTERED COMPANY NUMBER</b>	02649197 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1007156
<b>SENIOR STATUTORY AUDITOR</b>	Aidan Smyth
<b>INDEPENDENT AUDITORS</b>	Peter Hodgson & Co. Ltd. (Statutory Auditor) Chartered Accountants Shadwell House 65 Lower Green Road Tunbridge Wells Kent TN4 8TW
<b>BANKERS</b>	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.

Crossways Community

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.

## Crossways Community

### Report of the Trustees for the Year Ended 30 April 2021

#### **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

## Crossways Community

### 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:

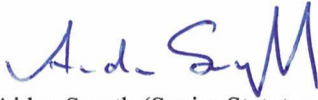
- identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures consistent with those risks and obtained sufficient and relevant audit evidence to support and provide a basis for our opinion. The risk of 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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>
<b>Total</b>		2,908,375	64,385	2,972,760	1,878,555
 <b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
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
 <b>Charitable activities</b>					
Residential care	8	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		339,793	64,135	403,928	380,084
<b>Total</b>		<u>1,847,884</u>	<u>64,135</u>	<u>1,912,019</u>	<u>1,625,317</u>
<b>NET INCOME</b>		1,060,491	250	1,060,741	253,238
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>3,465,275</u>	<u>3,188</u>	<u>3,468,463</u>	<u>3,215,225</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>4,525,766</u></u>	<u><u>3,438</u></u>	<u><u>4,529,204</u></u>	<u><u>3,468,463</u></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 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	19	(135,306)	-	(135,306)	(85,434)
		<u>1,631,370</u>	<u>3,438</u>	<u>1,634,808</u>	<u>935,873</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,631,370</u>	<u>3,438</u>	<u>1,634,808</u>	<u>935,873</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	<u>3,468,463</u>
<b>NET ASSETS</b>					
		<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	<u>3,468,463</u>
<b>FUNDS</b>					
Unrestricted funds	20			4,525,766	3,465,275
Restricted funds				<u>3,438</u>	<u>3,188</u>
<b>TOTAL FUNDS</b>					
				<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

	Notes	Year Ended 30.4.21 £	Period 1.2.19 to 30.4.20 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>843,128</u>	<u>289,882</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>570,188</u>	<u>280,306</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	1,060,741	253,238
<b>Adjustments for:</b>		
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>
<b>Net cash provided by operations</b>	<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 £
<b>Net cash</b>			
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>
<b>Liquid resources</b>			
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>
<b>Total</b>	<u>952,042</u>	<u>787,475</u>	<u>1,739,517</u>

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, 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 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 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

Crossways Community

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	<u>-</u>	<u>1</u>
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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>
<b>Total</b>	1,876,285	2,270	1,878,555
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
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
<b>Charitable activities</b>			
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>
<b>Total</b>	<u>1,623,211</u>	<u>2,106</u>	<u>1,625,317</u>
<b>NET INCOME</b>	253,074	164	253,238
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	3,212,201	3,024	3,215,225

Crossways Community

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

<b>14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>3,465,275</u>	<u>3,188</u>	<u>3,468,463</u>	
<b>15. TANGIBLE FIXED ASSETS</b>	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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.

<b>16. FIXED ASSET INVESTMENTS</b>	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 May 2020 and 30 April 2021	<u>1</u>
<b>NET BOOK VALUE</b>	
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

Class of share:	% holding	2021	2020
Ordinary	100	£	£
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,465,275	1,060,491	4,525,766
<b>Restricted funds</b>			
Restricted funds	3,188	250	3,438
<b>TOTAL FUNDS</b>	<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 2021

**20. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,908,375	(1,847,884)	1,060,491
<b>Restricted funds</b>			
Restricted funds	64,385	(64,135)	250
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	3,212,201	253,074	3,465,275
<b>Restricted funds</b>			
Restricted funds	3,024	164	3,188
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,876,285	(1,623,211)	253,074
<b>Restricted funds</b>			
Restricted funds	2,270	(2,106)	164
<b>TOTAL FUNDS</b>	<u>1,878,555</u>	<u>(1,625,317)</u>	<u>253,238</u>

Crossways Community

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.