

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

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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 Lisser  
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**

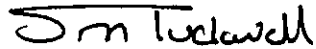
The auditors, Peter Hodgson & Co. Ltd. (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

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 that reads "S M Tuckwell". The signature is written in a cursive style with a horizontal line above the first few letters.

**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](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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>3,914</u>	<u>26,279</u>
<b>Total</b>		<u>2,250,996</u>	<u>49,996</u>	<u>2,300,992</u>	<u>2,972,760</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities	6	<u>17,234</u>	-	<u>17,234</u>	<u>123</u>
		17,234	-	17,234	123
<b>Charitable activities</b>					
	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>
<b>Total</b>		<u>1,949,788</u>	<u>49,996</u>	<u>1,999,784</u>	<u>1,912,019</u>
<b>NET INCOME</b>		301,208	-	301,208	1,060,741
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	<u>3,468,463</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

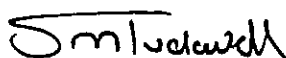
Crossways Community

**Statement of Financial Position**  
**30 April 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	19	(148,565)	-	(148,565)	(135,306)
		<u>1,716,575</u>	<u>3,438</u>	<u>1,720,013</u>	<u>1,634,808</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,716,575</u>	<u>3,438</u>	<u>1,720,013</u>	<u>1,634,808</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,826,974</u>	<u>3,438</u>	<u>4,830,412</u>	<u>4,529,204</u>
<b>NET ASSETS</b>					
		<u>4,826,974</u>	<u>3,438</u>	<u>4,830,412</u>	<u>4,529,204</u>
<b>FUNDS</b>					
	20				
Unrestricted funds				4,826,974	4,525,766
Restricted funds				<u>3,438</u>	<u>3,438</u>
<b>TOTAL FUNDS</b>					
				<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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>76,125</u>	<u>843,128</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,413,316</u>	<u>570,188</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	301,208	1,060,741
<b>Adjustments for:</b>		
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
	<u>10,809</u>	<u>129,414</u>
<b>Net cash provided by operations</b>	<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
	£	£	£
<b>Net cash</b>			
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>
<b>Liquid resources</b>			
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>
<b>Total</b>	<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 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**

	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	<u>49,996</u>	<u>362,333</u>	<u>412,329</u>
	<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	<u>59,604</u>	<u>53,904</u>
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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>
<b>Total</b>	<u>2,908,375</u>	<u>64,385</u>	<u>2,972,760</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
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

<b>14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
	Unrestricted fund £	Restricted fund £	Total funds £	
<b>Charitable activities</b>				
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	<u>339,793</u>	<u>64,135</u>	<u>403,928</u>	
<b>Total</b>	<u>1,847,884</u>	<u>64,135</u>	<u>1,912,019</u>	
<b>NET INCOME</b>	1,060,491	250	1,060,741	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	3,465,275	3,188	3,468,463	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,525,766</u>	<u>3,438</u>	<u>4,529,204</u>	
<b>15. TANGIBLE FIXED ASSETS</b>				
	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>MARKET VALUE</b>	
At 1 May 2021 and 30 April 2022	1
<b>NET BOOK VALUE</b>	
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	5,588	6,386
	<u>148,565</u>	<u>135,306</u>

20. MOVEMENT IN FUNDS

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,525,766	301,208	4,826,974
<b>Restricted funds</b>			
Restricted funds	3,438	-	3,438
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,250,996	(1,949,788)	301,208
<b>Restricted funds</b>			
Restricted funds	49,996	(49,996)	-
<b>TOTAL FUNDS</b>	<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
	£	£	£
<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 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 £
<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>

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 £
<b>Unrestricted funds</b>			
General fund	3,465,275	1,361,699	4,826,974
<b>Restricted funds</b>			
Restricted funds	3,188	250	3,438
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	5,159,371	(3,797,672)	1,361,699
<b>Restricted funds</b>			
Restricted funds	114,381	(114,131)	250
<b>TOTAL FUNDS</b>	<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	<u>-</u>	<u>-</u>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	16,486	30,307
<b>Charitable activities</b>		
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
<b>Investment income</b>		
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>
<b>Total incoming resources</b>	2,300,992	2,972,760
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	17,234	123
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>General administration</b>		
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

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Crossways Community

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 April 2022**

	2022	2021
	£	£
<b>General administration</b>		
Brought forward		
Staff training & welfare	314,821	282,391
Sundry expenses	3,249	3,220
Depreciation of tangible and heritage assets	34	3,557
	<u>9,393</u>	<u>11,220</u>
	327,497	300,388
<b>Other administration costs</b>		
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
<b>Governance costs</b>		
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>
<b>Net income</b>	<u>301,208</u>	<u>1,060,741</u>

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