

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

Crossways Community
(A Company Limited by Guarantee)

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

Crossways Community

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for the Year Ended 30 April 2024

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Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2024

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

Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2024

SOLICITORS

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

Trowers & Hamlins LLP
3 Bunhill Row
London
EC1Y 8YX

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives, mission and values

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

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

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

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

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

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

OUR WORK

We provide the following facilities and services:

- CQC Registered Care Homes:

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

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

- Supported Accommodation:

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

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

Hempson Court : a two bedroom flat for shared occupancy

Exchange Mews : a two bedroom flat for shared occupancy

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

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

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

Earls Road: a one bedroom flat.

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

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

We engage in the following projects:

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

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

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

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

Achievements 2023-24

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

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

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

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

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

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

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

Public benefit

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

Christian ethos

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

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

STRATEGIC REPORT

Financial position

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

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

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

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

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

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

Reserves policy

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

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

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

Going concern

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

STRATEGIC REPORT

Future plans

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

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

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

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity structure

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

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

A Wheeler - Secretary

Organisational structure

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

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

Board of Trustees

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

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

Management Team

The Management team remained stable throughout this period and comprises:

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

Care Quality Commission

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding

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

Marketing & Partnerships

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

Risk management

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Crossways Community for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

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

Crossways Community

Report of the Trustees
for the Year Ended 30 April 2024

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

.....
J W Kirk - Trustee

Report of the Independent Auditors to the Members of Crossways Community

Opinion

We have audited the financial statements of Crossways Community (the 'charitable company') for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Report of the Independent Auditors to the Members of Crossways Community

Our responsibilities for the audit of the financial statements

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

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

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

Our approach was as follows:

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

Date:

Crossways Community

Statement of Financial Activities
for the Year Ended 30 April 2024

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

The notes form part of these financial statements

Crossways Community

Statement of Financial Position
30 April 2024

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

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

.....
J W Kirk - Trustee

.....
S C N Weatherseed - Trustee

The notes form part of these financial statements

Crossways Community

Statement of Cash Flows
for the Year Ended 30 April 2024

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

Crossways Community

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Preparation of consolidated financial statements

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

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

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

Changes in accounting policies

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

Income

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

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

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

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

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

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

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

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

Crossways Community

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

1. ACCOUNTING POLICIES - continued

Charitable activities

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

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

Expenditure

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

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

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

Functional currency

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

Impairment of fixed assets

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

Tangible fixed assets

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

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

Freehold land is not depreciated.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the source of the funds. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Crossways Community

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

1. ACCOUNTING POLICIES - continued

Financial instruments & cash and cash equivalents

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

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

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

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If payment is due after one year they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

Retirement and employee benefits

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

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

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

Fixed and current asset investments

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

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

Going concern

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

Crossways Community

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

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

3. DONATIONS AND LEGACIES

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

4. CHARITABLE ACTIVITIES

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

5. INVESTMENT INCOME

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

6. OTHER TRADING ACTIVITIES

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

Crossways Community

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

7. CHARITABLE ACTIVITIES COSTS

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

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

9. SUPPORT COSTS

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

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

General administration

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

Crossways Community

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

9. SUPPORT COSTS - continued

Other administration costs

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

Governance costs

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

10. NET INCOME/(EXPENDITURE)

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

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

11. AUDITORS' REMUNERATION

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

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration in the year under review.

Trustees' expenses

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

Crossways Community

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

13. STAFF COSTS

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

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

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

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

	2024	2023
£70,001 - £80,000	1	-
	1	-

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Crossways Community

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

15. TANGIBLE FIXED ASSETS

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

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

Cost or valuation at 30 April 2024 is represented by:

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

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

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

Crossways Community

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

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 May 2023 and 30 April 2024	1
	<hr/>
NET BOOK VALUE	
At 30 April 2024	1
	<hr/> <hr/>
At 30 April 2023	1
	<hr/> <hr/>

There were no investment assets outside the UK.

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

Crossways Community Enterprises Limited

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

Nature of business: Dormant company

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

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. CURRENT ASSET INVESTMENTS

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

Crossways Community

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

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

20. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

Crossways Community

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

20. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.5.22 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	4,826,974	4,113,858	3,468	8,944,300
Restricted funds				
Restricted funds	3,438	30	(3,468)	-
TOTAL FUNDS	<u>4,830,412</u>	<u>4,113,888</u>	<u>-</u>	<u>8,944,300</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,914,453	(4,325,396)	4,524,801	4,113,858
Restricted funds				
Restricted funds	30	-	-	30
TOTAL FUNDS	<u>3,914,483</u>	<u>(4,325,396)</u>	<u>4,524,801</u>	<u>4,113,888</u>

Crossways Community

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

21. CAPITAL COMMITMENTS

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

22. RELATED PARTY DISCLOSURES

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

23. ULTIMATE CONTROLLING PARTY

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

Crossways Community

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

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

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Crossways Community

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

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

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