

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

Crossways Community
(A Company Limited by Guarantee)

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

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

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Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2023

TRUSTEES

J W Kirk - Chair of the Trustees
S C N Weatherseed - Treasurer
N J Goozee
A M Perkins
K E Lane (resigned 17.4.23)
A C Lisser
C E R Davis
L J Hickmott (resigned 19.10.22)
M London (appointed 24.1.23)
N R Averill (appointed 24.1.23)
S M Tuckwell (resigned 17.4.23)

REGISTERED OFFICE

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

**REGISTERED COMPANY
NUMBER**

02649197 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1007156

SENIOR STATUTORY AUDITOR Aidan Smyth ACA FCCA

INDEPENDENT AUDITORS

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

BANKERS

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

Natwest
89 Mount Pleasant Road
Tunbridge Wells
TN1 1QJ

Crossways Community

Reference and Administrative Details
for the Year Ended 30 April 2023

SOLICITORS

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

Trowers & Hamlins LLP
3 Bunhill Row
London
EC1Y 8YX

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives, mission and values

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

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

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

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

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

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

OUR WORK

We provide the following facilities and services:

- CQC Registered Care Homes:

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

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

- Supported Accommodation:

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

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

Hempson Court: a two bedroom flat for shared occupancy

Exchange Mews: a two bedroom flat for shared occupancy

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

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

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

Earls Road: a one bedroom flat.

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

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

We engage in the following projects:

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

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

Achievements 2022-23

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

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

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

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

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

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

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

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

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

OBJECTIVES AND ACTIVITIES

Public benefit

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

Christian ethos

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

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

STRATEGIC REPORT

Financial position

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

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

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

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

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

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

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

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

STRATEGIC REPORT

Financial review

Reserves policy

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

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

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

Going concern

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

Future plans

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

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

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

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

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

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

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

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

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

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

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity structure

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

J W Kirk - Chair of the Trustees

S C N Weatherseed - Treasurer

N J Goozee - Safeguarding Trustee

A M Perkins

A C Lissner

C E R Davis

M London - Appointed 24 January 2023

N R Averill - Appointed 24 January 2023

S M Tuckwell - Resigned 17 April 2023

K E Lane - Resigned 17 April 2023

A Wheeler was appointed Secretary on 17 April 2023.

Organisational structure

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

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

Board of Trustees

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

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

Management Team

The Management team remained stable throughout this period and comprises:

Chief Executive - Andy Wheeler

Head of Finance & Operations - Rob Holmes

Head of Care and Safeguarding Lead - Penny Rist

Manager of Moxham House - Vittoria Williams

Manager of London Road - Grace Kuhepa

Manager of Culverdale - Ginny Swaffer

Manager of Independent Living - Damon Metrebian

Human Resources Manager - Louise Baker

Crossways Community

Report of the Trustees for the Year Ended 30 April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Care Quality Commission

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

Safeguarding

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

Marketing & Partnerships

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

Risk management

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

Crossways Community

Report of the Trustees
for the Year Ended 30 April 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

AUDITORS

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

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

.....
J W Kirk - Trustee

Report of the Independent Auditors to the Members of
Crossways Community

Opinion

We have audited the financial statements of Crossways Community (the 'charitable company') for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Report of the Independent Auditors to the Members of
Crossways Community

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Report of the Independent Auditors to the Members of Crossways Community

Our responsibilities for the audit of the financial statements

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

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

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

Our approach was as follows:

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

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

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

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

Report of the Independent Auditors to the Members of
Crossways Community

Use of our report

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

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

Date:

Crossways Community

Statement of Financial Activities
for the Year Ended 30 April 2023

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

The notes form part of these financial statements

Crossways Community

Statement of Financial Position
30 April 2023

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

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

.....
J W Kirk - Trustee

.....
S C N Weatherseed - Trustee

The notes form part of these financial statements

Crossways Community

Statement of Cash Flows
for the Year Ended 30 April 2023

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

The notes form part of these financial statements

Crossways Community

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Preparation of consolidated financial statements

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

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

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

Changes in accounting policies

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

Income

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

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

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

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

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

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

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

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

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

1. ACCOUNTING POLICIES - continued

Charitable activities

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

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

Expenditure

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

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

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

Functional currency

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

Impairment of fixed assets

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

Tangible fixed assets

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

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

Freehold land is not depreciated.

Taxation

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

Fund accounting

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

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

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

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

1. ACCOUNTING POLICIES - continued

Financial instruments & cash and cash equivalents

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

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

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

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

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

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

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

Retirement and employee benefits

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

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

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

Fixed and current asset investments

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

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

Going concern

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

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

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

3. DONATIONS AND LEGACIES

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

4. CHARITABLE ACTIVITIES

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

5. INVESTMENT INCOME

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

6. OTHER TRADING ACTIVITIES

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

Crossways Community

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

7. CHARITABLE ACTIVITIES COSTS

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

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

9. SUPPORT COSTS

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

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

General administration

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

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

9. SUPPORT COSTS - continued

Other administration costs

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

Governance costs

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

10. NET INCOME/(EXPENDITURE)

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

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

11. AUDITORS' REMUNERATION

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

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration in the year under review.

Trustees' expenses

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

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

13. STAFF COSTS

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

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

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

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

15. TANGIBLE FIXED ASSETS

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

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

Cost or valuation at 30 April 2023 is represented by:

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

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

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

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

Crossways Community

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

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 May 2022 and 30 April 2023	1
	<hr/>
NET BOOK VALUE	
At 30 April 2023	1
	<hr/>
At 30 April 2022	1
	<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		
		30.4.23	30.4.22
		£	£
Aggregate capital and reserves		1	1

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Unlisted investments	314,410	325,115
	<hr/>	<hr/>

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 2023

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

20. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,250,996	(1,949,788)	301,208
Restricted funds			
Restricted funds	49,996	(49,996)	-
TOTAL FUNDS	<u>2,300,992</u>	<u>(1,999,784)</u>	<u>301,208</u>

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	4,525,766	4,728,589	9,254,355
Restricted funds			
Restricted funds	3,438	30	3,468
TOTAL FUNDS	<u>4,529,204</u>	<u>4,728,619</u>	<u>9,257,823</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,299,151	(4,095,363)	4,524,801	4,728,589
Restricted funds				
Restricted funds	50,026	(49,996)	-	30
TOTAL FUNDS	<u>4,349,177</u>	<u>(4,145,359)</u>	<u>4,524,801</u>	<u>4,728,619</u>

Crossways Community

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

21. CAPITAL COMMITMENTS

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

22. RELATED PARTY DISCLOSURES

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

23. ULTIMATE CONTROLLING PARTY

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

Crossways Community

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

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

This page does not form part of the statutory financial statements

Crossways Community

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

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

This page does not form part of the statutory financial statements