

Company registration number: 05332355

Charity registration number: 1108040

# Bechange

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Batchelor Coop Ltd  
The New Barn  
Mill Lane  
Eastry  
Kent  
CT13 0JW

**Bechange**  
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**Bechange**

**Reference and Administrative Details**

<b>Chairman</b>	R J Hansell
<b>Trustees</b>	Dr A L Carr R J Hansell E Barnes S Bennett J E Flaig
<b>Charity Registration Number</b>	1108040
<b>Company Registration Number</b>	05332355
<b>Registered Office</b>	Veranda Block Unit D Ackholt Road Aylesham Canterbury Kent CT3 3AJ
<b>Independent Examiner</b>	Batchelor Coop Ltd The New Barn Mill Lane Eastry Kent CT13 0JW

## **Bechange**

### **Trustees' Report**

The Directors, who are all Trustees of Bechange ('the charity') for the purposes of the Companies Act, submit their annual report and the financial statements of the charity for the financial year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP).

The charity is registered with the Charity Commission, registration number 1108040, and with Companies House, registration number 05332355.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Dr A L Carr  
R J Hansell  
E Barnes  
S Bennett  
J E Flaig

Chairman: R J Hansell

#### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by a Memorandum and Articles of Association incorporated on 13 January 2005 and amended by special resolution on 12 December 2006 and on 30 January 2012.

The objects of the charity are:

(A) To promote for the benefit of the inhabitants of East Kent and the surrounding areas without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants, and:

(B) To promote such other charitable purposes to benefit the area as may from time to time be determined.

The Trustees govern the strategic direction of the charity and ensure that it operates within charity and company law and the charity's governing document. The Trustees conduct the charity's affairs in the best interests of the charity and act with a duty of care, prudence and compliance. The Trustees delegate the day to day management of the charity to paid staff, who report into the Trustees on a monthly basis.

The charity adopts an open process to recruit Trustees and appoints Trustees at the charity's annual general meeting or during the year by ordinary resolution. New Trustees receive a full induction to the charity and ongoing training is offered to all Trustees.

#### **Financial review**

The financial statements of the charity are set out on the following pages. The Trustees are satisfied with the financial performance. Below are some of the key performance indicators:

## **Bechange**

### **Trustees' Report**

#### ***Policy on reserves***

The Trustees have agreed to maintain a minimum of three months running costs as a prudent measure to protect the charity against loss of any significant funding stream or core funding, any redundancy payment obligations or unforeseen circumstances that may threaten the stability or future health of the charity. This reserves policy is regularly reviewed.

#### ***Major risks and management of those risks***

The Trustees examine the major financial risks facing the charity when planning the charity's strategy, with a view to minimising the impact of these risks on the charity's activities.

#### ***Funds accounting***

The charity's restricted funds are set out in note 19 of the financial statements.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

#### **Going concern**

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue in operational existence for the foreseeable future. This assumption depends on the success of grant funding applications where the outcome has not yet been determined. The Trustees are confident that a sufficient proportion of outstanding grant applications will be successful and are engaged in positive discussions with potential funding bodies. The Trustees continue to review the Charity's operating expenditure and reduce costs where appropriate. On this basis, the Trustees consider it appropriate to prepare the financial statements on a going concern basis.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

The Trustees intend to continue to work with communities throughout the Dover District, providing support with: skills and employment, finance and housing and families and relationships.

#### ***Public benefit***

The Directors have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The charity has undertaken activities to further its charitable purposes for the public benefit over the year. A report of these activities is detailed below.

## **Bechange**

### **Trustees' Report**

#### **Objectives and Activities**

During the reporting year, the Charity continued to fulfil its objectives by providing a range of services to families, adults, young people, and children. Our activities fall into two areas:

- We provide assistance at critical moments to prevent individuals from becoming overwhelmed during times of crisis. We enable them to take control of their lives when they most need to, and support them to make positive changes to improve their life.
- Our Community Hub delivers a range of activities to engage people in different ways. Local people gain new skills, improve financial confidence, understand and access their full Benefit entitlements, secure stable housing and develop positive relationships with their families and social networks.

Our Hub is a friendly and welcoming environment with great facilities, including a beautiful Community Garden, hall and large training kitchen and Social Pantry. We deliver a range of community engagement activities that help build local connections and offer gateways to support.

The Charity works with local people in Aylesham and the surrounding rural area. We provide support with: skills and employment, finance, Benefits and entitlements, and families and relationships. During the year we have continued to utilise our venue as a Community Hub making it a focal point for people to access support and activities provided by Bechange and a range of partner agencies.

#### **Drop-ins and one to one advocacy and guidance**

We continue to provide tailored one-to-one support, helping families with issues such as financial crises, housing, Benefit entitlements, unemployment, wellbeing and family issues.

Needs vary from matters that can be dealt with quickly, such as completing forms and applying for Universal Credit to more complex issues such as advocacy to appeal Benefit entitlement decisions or supporting beneficiaries. We can advise people on reducing their debt, accessing housing support and domestic abuse services.

Beneficiaries can access our services in several ways, through attending one of our regular drop-in sessions, through an appointment to see a support worker at our Hub or through a telephone call. Our drop-in sessions are a vital part of our service, providing a welcoming and safe place for people to have an initial conversation about what's troubling them. Our support team can often resolve an issue in that first session. However when more time is required, beneficiaries are offered further ongoing support. During the last year our teams have supported 243 beneficiaries, with over half needing assistance in more than one area of their lives.

One of the biggest challenges for local people during this year was the increase in the cost of living. We have seen a huge increase in families who are struggling to make ends meet, often unable to pay for essentials such as food and fuel. At Bechange we pride ourselves on providing swift action to households in critical need of emergency support. We have a long-standing partnership with Deal Area Foodbank, who cover the Aylesham and the surrounding area. We can access with emergency food support, issue Foodbank vouchers, and support local people with the issues that led them to crisis.

During this year there was more than a one hundred percent increase in beneficiaries supported to access emergency food parcels, and over 230 parcels have been issued by the support team at Bechange. Our partnership with the Fuel Foundation has enabled us to support the most vulnerable households on pre-paid meters, who are at risk of falling into, or are already in fuel poverty, with an emergency top-up grant. We have assessed and provided 125 fuel vouchers during this year, equaling a value of £6,581.

During the year we have been able to support local people to access grants from the Household Support Fund. This included assessing beneficiaries' needs and purchasing items, such as white goods, warm clothing, fuel and food, to ensure they had their essential needs met.

## **Bechange**

### **Trustees' Report**

Over the year we have worked with 128 households, arranging for goods or vouchers to the value of £17,750 to be distributed to those in need. In addition, we have worked with charities and organisations to access grants for items such as children's beds, carpets and curtains, for households who are in a financial crisis.

#### **Courses and skills**

Working in partnership with Kent Adult Education Response and Thanet Development Trust, we were able to offer accredited courses in topics such as First Aid, Health and Safety and Food Hygiene, and an award in construction certificate, CSCS. Those looking for employment have also been supported by our team with employment skills such as writing CVs, cover letters, interview skills and online applications.

#### **Clubs and social activities at The Hub**

Our Hub continues to thrive, and we have seen an increase in the numbers of local people attending clubs and activities at Bechange. We have been able to support more volunteer led clubs that provide social networks for local people in activities such as art, Bridge, sewing, DIY, and crafts. Members taking part support each other, sharing and learning skills and comment on how it helps with their wellbeing.

We have worked in partnership with Your Leisure to run activities for adults 55 years plus. This has included, Tai Chi and a monthly afternoon Tea Dance. A regular Memory café is delivered by the Dementia and Me organisers from local partners agency, the Riverside Centre. This gives local people living with, or caring for people with dementia an opportunity to discuss issues concerning them with a professional. It is also a chance for them to meet others in the area, chat and take part in activities.

In response to the cost of living crisis and the difficulties people have heating their homes, we opened a "warm room" several times a week, which means that people can come along, get support, join in a activity, sit in the public sitting room (Camerados) and chat to people. With energy cost so high, it's a great way for people to save on energy by spending the day with us.

Our weekly Baby Club provides a space for parent/carers with new babies to get together in a safe and relaxed environment. We also provide a programme of courses, for parents/carers and their babies and pre-schools children, "Baby Story Sign" and "Simply Sensory". The courses were delivered weekly by an experienced practitioner who is a baby sign instructor and a qualified teacher and specialist in Early Years education and child development.

For families with older children, we have delivered a family holiday programme. Families learned and had fun together in activities such as cooking healthy meals, gardening, arts, crafts, dancing and mindfulness. Children also sat down together and ate a healthy lunch. Our team held a Christmas party for families, which included party food and games, and presents provided by Deal Dolls Hospital Charity.

To celebrate our 25th anniversary we delivered a family fun day which was free to all the community. The day included a range of traditional games and activities as well as music, shows and stalls with refreshments. The event was attended by partners including the Aylesham Carnival Association, and Dover Children Centre, and over 100 local families came along.

## **Bechange**

### **Trustees' Report**

#### **Food projects at Bechange**

We continue to build on our food projects and provide a number of activities that help people access surplus “still good to eat” food, learn about cooking healthier meals, grow and use seasonal foods and connection with others in the community through food. During this year, in partnerships with the Aylesham Community Trust and as part of the Your Local Pantry scheme, we started to develop a plan to open a membership based social grocery shop for the community.

We continued to provide our popular Community Lunch and with a “pay what you can afford” approach, a good mixture of people attend and for some people, it provides a much needed hot meal, as well as being a social event. It is a great opportunity for staff, volunteers, community leaders such as parish councillors and local people to all sit together, share a meal and chat. There has been an increase in volunteers and a general atmosphere of pitching in.

Through our partnership with the charity Fareshare, and local gleaners who pick fruit and vegetables that may otherwise rot in the fields, we are able to provide “still good to eat” food to local people, through our community larder scheme.

We have also delivered a range of cookery courses over the year and have included activities such as cooking on a budget, using a slow cooker, making healthy family meals.

Our pack lunch scheme was available for families during the school holidays. Each pack contains a healthy lunch as well as activities to help keep children entertained. Over the year we have provided 465 pack lunches to families on a low income.

#### **The ASPIRE Project**

In 2020, we became one of seven hubs across France and south of England for the Interreg funded Aspire Project - a three-year programme taking an innovative and holistic approach to tackling obesity and unemployment.

The ASPIRE Project is a collaboration between sixteen organisations including Your Leisure, Dover District Council, Kent County Council and Kent Community Health NHS Foundation Trust and provides a holistic approach to improving people’s skills and wellbeing.

During the final year of the project the Bechange team continued to be involved in supporting the ASPIRE staff to develop and deliver innovative workshops and activities that assist people to gain a healthier lifestyle, lose weight and increase their jobs prospect. The Aspire Project has also enabled local people to access activities such as Eco Therapy, exercise classes, and one -to-one employment sessions and health a MOT with Aspire partners The Wellbeing People and Lifestyle sessions with NHS OneYou.

A highlight of the project was when participants had the opportunity to share their experience with French participants who came to Bechange.

Many of the participants that attended the Aspire Project, have also benefited from activities that have been delivered by Bechange, increasing their experience of new activities, and providing them with the opportunity to connect with other people. This has been a stepping stone for some participants to continue to come to clubs and workshops at Bechange or volunteer at Bechange.



## Bechange

### Trustees' Report

The Community Garden, a key part of the ASPIRE Project, has been developed into a beautiful outside space that will benefit local people for many years to come. A further legacy of the ASPIRE Project were that grants of around £10,000 that were given to local organisations. Our team worked closely with schools, community groups and churches and grants were awarded for gardening equipment for local primary schools to build allotment plots to grow their own vegetable; to provide activities for schools and children's groups; and benches for the three local churches.

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Bechange for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 29 January 2024 and signed on its behalf by:

*Rebecca Hansell*

.....  
R J Hansell  
Chairman and trustee

## Bechange

### Independent Examiner's Report to the trustees of Bechange ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Bechange as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Martin Roby*

.....  
Martin Roby FMAAT  
Batchelor Coop

The New Barn  
Mill Lane  
Eastry  
Kent  
CT13 0JW

31 January 2024

**Bechange**

**Statement of Financial Activities for the Year Ended 31 March 2023**  
**(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	35,489	135,515	171,004
Total income		35,489	135,515	171,004
<b>Expenditure on:</b>				
Charitable activities	4	(13,887)	(139,257)	(153,144)
Governance costs		(2,610)	-	(2,610)
Total expenditure		(16,497)	(139,257)	(155,754)
Net income/(expenditure)		18,992	(3,742)	15,250
Transfers between funds		33,872	(33,872)	-
Net movement in funds		52,864	(37,614)	15,250
<b>Reconciliation of funds</b>				
Total funds brought forward		55,788	48,512	104,300
Total funds carried forward	14	108,652	10,898	119,550

The notes on pages 13 to 21 form an integral part of these financial statements.

**Bechange**

**Statement of Financial Activities for the Year Ended 31 March 2023**  
**(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	<u>29,673</u>	<u>114,854</u>	<u>144,527</u>
Total income		<u>29,673</u>	<u>114,854</u>	<u>144,527</u>
<b>Expenditure on:</b>				
Charitable activities	4	(39,005)	(103,214)	(142,219)
Governance costs		<u>(3,150)</u>	<u>-</u>	<u>(3,150)</u>
Total expenditure		<u>(42,155)</u>	<u>(103,214)</u>	<u>(145,369)</u>
Net (expenditure)/income		<u>(12,482)</u>	<u>11,640</u>	<u>(842)</u>
Net movement in funds		(12,482)	11,640	(842)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>68,270</u>	<u>36,872</u>	<u>105,142</u>
Total funds carried forward	14	<u><u>55,788</u></u>	<u><u>48,512</u></u>	<u><u>104,300</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 14.

The notes on pages 13 to 21 form an integral part of these financial statements.

**Bechange****(Registration number: 05332355)  
Balance Sheet as at 31 March 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	9	4,392	5,855
<b>Current assets</b>			
Debtors	10	14,486	1,955
Cash at bank and in hand	11	108,514	100,664
		123,000	102,619
<b>Creditors: Amounts falling due within one year</b>	12	(7,842)	(4,174)
<b>Net current assets</b>		115,158	98,445
<b>Net assets</b>		119,550	104,300
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	10,898	48,512
<b>Unrestricted income funds</b>			
Unrestricted funds		108,652	55,788
<b>Total funds</b>	14	119,550	104,300

The notes on pages 13 to 21 form an integral part of these financial statements.

## Bechange

### **(Registration number: 05332355) Balance Sheet as at 31 March 2023**

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 29 January 2024 and signed on their behalf by:

*Amanda Carr*

.....  
Dr A L Carr  
Trustee

*Rebecca Hansell*

.....  
R J Hansell  
Chairman and trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

## **Bechange**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Veranda Block Unit D

Ackholt Road

Aylesham

Canterbury

Kent

CT3 3AJ

These financial statements were authorised for issue by the trustees on 29 January 2024.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

The financial statements have been prepared on the historical cost convention, except for investments which are measured at market value.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue in operational existence for the foreseeable future. This assumption depends on the success of grant funding applications where the outcome has not yet been determined. The Directors are confident that a sufficient proportion of outstanding grant applications will be successful and are engaged in positive discussions with potential funding bodies. The Directors continue to review the Charity's operating expenditure and reduce costs where appropriate. On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

## **Bechange**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Going concern**

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue in operational existence for the foreseeable future. This assumption depends on the success of grant funding applications where the outcome has not yet been determined. The Trustees are confident that a sufficient proportion of outstanding grant applications will be successful and are engaged in positive discussions with potential funding bodies. The Trustees continue to review the Charity's operating expenditure and reduce costs where appropriate. On this basis, the Trustees consider it appropriate to prepare the financial statements on a going concern basis.

#### **Judgements and estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in the notes to the accounts.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting period
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.



## **Bechange**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor area, or per capita staff costs by the time spent and other costs by their usage.

#### **Tangible fixed assets**

Individual fixed assets costing £50 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Property improvements	10 years straight line
Fixture, fittings and equipment	25% reducing balance

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

#### **Research and development**

Research and development expenditure is written off as incurred.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Bechange

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Fund raising and donations	974	-	974
Charitable activities	17,777	-	17,777
Courses, room hire etc	12,235	-	12,235
Other	4,503	-	4,503
Grants, including capital grants;			
Grants from other charities	-	135,515	135,515
<b>Total for 2023</b>	<u>35,489</u>	<u>135,515</u>	<u>171,004</u>
<b>Total for 2022</b>	<u>29,673</u>	<u>114,854</u>	<u>144,527</u>

## Bechange

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
General running costs	6,605	22,948	29,553
Maintenance and garden	926	-	926
Computer and telephone	4,576	-	4,576
Bank charges	317	-	317
Depreciation, amortisation and other similar costs	1,463	-	1,463
Wages and salaries	-	109,608	109,608
Social security costs	-	4,488	4,488
Pension costs	-	2,213	2,213
Independent Examiner's remuneration	2,610	-	2,610
<b>Total for 2023</b>	<u>16,497</u>	<u>139,257</u>	<u>155,754</u>
<b>Total for 2022</b>	<u>42,155</u>	<u>103,214</u>	<u>145,369</u>

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	2,610	2,610	3,150
	<u>2,610</u>	<u>2,610</u>	<u>3,150</u>

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Bechange

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	109,608	90,890
Social security costs	4,488	7,332
Pension costs	2,213	1,896
	<u>116,309</u>	<u>100,118</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	<u>14,928</u>	<u>30,645</u>	<u>45,573</u>
At 31 March 2023	<u>14,928</u>	<u>30,645</u>	<u>45,573</u>
<b>Depreciation</b>			
At 1 April 2022	14,928	24,790	39,718
Charge for the year	<u>-</u>	<u>1,463</u>	<u>1,463</u>
At 31 March 2023	<u>14,928</u>	<u>26,253</u>	<u>41,181</u>
<b>Net book value</b>			
At 31 March 2023	<u>-</u>	<u>4,392</u>	<u>4,392</u>
At 31 March 2022	<u>-</u>	<u>5,855</u>	<u>5,855</u>

## Bechange

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 10 Debtors

	2023 £	2022 £
Other debtors	14,486	1,955

#### 11 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	-	14
Cash at bank	108,514	100,650
	108,514	100,664

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,117	1,834
Other creditors	705	-
Accruals	4,020	2,340
	7,842	4,174

#### 13 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,213 (2022 - £1,896).

#### 14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Reserves	55,788	35,489	(16,497)	33,872	108,652
<b>Restricted funds</b>					
Parish Council	540	2,500	(1,790)	-	1,250
Colyer Fergusson Charitable Trust	26,084	-	-	(26,084)	-
John Swire Charitable Trust	3,400	25,390	(22,442)	-	6,348
Kent County Council Early Help	5,717	6,495	(6,495)	(5,717)	-

## Bechange

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Kent Mind	1,000	-	(1,000)	-	-
Dover District Council Grants	707	1,800	(500)	(707)	1,300
Trusthouse Charitable Trust	1,250	-	-	(1,250)	-
Kent Community Fund	4,000	9,600	(13,600)	-	-
Big Lottery Reaching Communities	5,700	71,974	(77,674)	-	-
Co-Op	114	-	-	(114)	-
The Philips and Connie Philips Foundation	-	2,500	(2,500)	-	-
Dover District Council Jubilee Fund	-	167	(167)	-	-
Aylesham Parish Council	-	6,000	(4,500)	-	1,500
Hubbub	-	5,000	(4,500)	-	500
C3	-	4,089	(4,089)	-	-
<b>Total restricted funds</b>	<u>48,512</u>	<u>135,515</u>	<u>(139,257)</u>	<u>(33,872)</u>	<u>10,898</u>
<b>Total funds</b>	<u><u>104,300</u></u>	<u><u>171,004</u></u>	<u><u>(155,754)</u></u>	<u><u>-</u></u>	<u><u>119,550</u></u>

A transfer between funds were made during the year as it was picked up during the preparation of the financial statements that the balance of funds held on 31 March 2021 were carried forward when 2022 accounts were finalised resulting in the 2022 restricted expenditure being understated.

The specific purposes for which the funds are to be applied are as follows:

\* Fixed Assets Only – Consists only of fixed assets remaining after the following projects had ceased: Coalfields Regeneration Trust: Skills Factory, Big Lottery Fund Grant: Family Learning Project, Bridging the Gap, KCC (Kent County Council) Training & Equipment and KCC (Kent County Council) Social Services.

\* Parish Council

\* Colyer Fergusson Charitable Trust

\* John Swire Charitable Trust

\* Kent County Council Early Help

\* Kent Mind

\* Dover District Council Grants

\* Trusthouse Charitable Trust

\* Kent Community Fund

\* Big Lottery Reaching Communities

\* Co-Op

\* The Philips and Connie Philips Foundation

\* Dover District Council Jubilee Fund

\* Aylesham Parish Council

\* Hubbub

\* C3

**Bechange****Notes to the Financial Statements for the Year Ended 31 March 2023****15 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	4,392	-	4,392
Current assets	112,102	10,898	123,000
Current liabilities	(7,842)	-	(7,842)
Total net assets	<u>108,652</u>	<u>10,898</u>	<u>119,550</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2022 £</b>
Tangible fixed assets	5,855	-	5,855
Current assets	54,107	48,512	102,619
Current liabilities	(4,174)	-	(4,174)
Total net assets	<u>55,788</u>	<u>48,512</u>	<u>104,300</u>