

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 2025

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

Bechange
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Reference and Administrative Details

Chairman	R J Hansell
Trustees	Dr A L Carr R J Hansell S Bennett J E Flaig I Kent
Charity Registration Number	1108040
Company Registration Number	05332355
Registered Office	Veranda Block Unit D Ackholt Road Aylesham Canterbury Kent CT3 3AJ
Independent Examiner	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 2024. 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 (resigned 10 December 2024)
	S Bennett
	J E Flaig
	I Kent (appointed 8 October 2025)

Chairman:	R J Hansell
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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 15 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 wide range of services to families, adults, young people, and children. Our work once again focused on two key areas, support, guidance and advocacy, and community engagement.

1. Crisis Assistance and one-to-one advocacy and guidance

We continued to provide essential support at critical moments, helping people stabilise their circumstances during crisis and enabling them to take control and make positive changes in their lives. This year saw a significant rise in the number of people seeking crisis support, reflecting the ongoing pressures of the cost-of-living challenges within the community.

Through our partnership with Deal Area Foodbank, 454 occurrences of foodbank support were accessed at Bechange, a significant rise from 268 the previous year. Similarly, we issued 160 energy-support vouchers to households struggling with fuel costs, more than doubling the 73 provided last year.

These increases show both the ongoing demand for support and the vital role Bechange continues to play in ensuring local households can access immediate, practical help when they most need it.

During the year we have been able to support local people to access grants from the Household Support Fund, through our partnerships with Dover District Council and Deal Area Foodbank. This includes assessing beneficiaries needs and purchasing items, such as white goods, warm clothing, fuel and food, to ensure their essential needs are met. We also have a new partnership with Children in Need, to provide grants for families with children on a low income and demonstrating a significant need, for example a child's illness or fleeing domestic abuse.

We were delighted to partner with Deal Dolls House Charity during the festive season. Their generous provision of toys brought joy to families we support, with over 30 families benefiting from this initiative. This collaboration reflects our shared commitment to supporting local families and spreading cheer during the holidays.

We continue to provide tailored one to one support helping beneficiaries with issues such as financial crisis, benefit entitlement, unemployment, wellbeing and family issues. Our beneficiaries' needs range from straightforward tasks, such as completing forms or applying for Universal Credit, to more complex challenges like advocating for benefit entitlement appeals, securing housing, or accessing domestic abuse services. We offer flexible ways to access support, including regular drop-in sessions, scheduled appointments at our hub, and telephone assistance.

We continue to provide two important remote facilities at the Hub, ensuring quicker and easier access to vital support:

Oasis Domestic Abuse Weekly Telephone Service: This ongoing service enables anyone experiencing domestic abuse to speak directly with an adviser from Oasis without needing to travel.

Virtual Citizens Advice Bureau Access: Through our online facility, individuals can connect directly with a Citizens Advice Bureau adviser, avoiding the need to travel to Dover or Canterbury.

These services remain a key part of our commitment to making advice and support accessible for everyone in our community.

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Trustees' Report

In addition, partner agencies can refer beneficiaries via a referral form. Our drop-in sessions are a vital part of our service, providing a welcome and safe environment for people to have an initial conversation about what's troubling them. Our support team can often resolve an issue in the first session, however when more time is required, beneficiaries are offered further ongoing support. During the year 81 beneficiaries received support with multiple and/or complex issues, which took place over a period of weeks and months. "I am incredibly grateful to the Family Support Worker and all the team at Bechange. I was awarded over £10,000 back pay following a tribunal. I couldn't have gone through it myself, as well as the practical support, I was given emotional support and encouragement. I don't know where I would be without Bechange" mother living with various health conditions and going through cancer treatment

2. Community Engagement

Our Community Hub remained at the heart of our work, offering a friendly and welcoming environment where people can engage in activities that build skills, improve wellbeing, strengthen social networks, and provide gateways to wider support. We continued to work with local people in Aylesham and the surrounding rural area, and our venue remained a focal point for activities delivered by both Bechange and partner organisations.

Activities at the Hub

Clubs and Creative Groups

The Hub continued to thrive throughout the year, with strong attendance across our clubs, courses, and activities. Volunteer-led groups such as sewing, crafts, knitting, art, and the Shed Project have grown steadily, offering welcoming spaces where people can learn new skills, share knowledge, and build friendships.

A key strength of the Hub is its community-led approach. Many activities are created, shaped, and led by local people, supported by the Bechange team. This collaborative model empowers residents to share their talents, build confidence, and take an active role in community life.

Health and Wellbeing

We strengthened our commitment to health and wellbeing continuing our partnership with Your Leisure through the GOGA (Get Out, Get Active) Project. Twice-weekly Pilate sessions support people who may not have exercised for some time, have mobility challenges, or face barriers to accessing exercise such as travel, mental health challenges or cost.

Responding to increased demand for informal social spaces, we expanded our Camerados Public Living Room to four sessions per week, providing a relaxed environment for conversation and connection. During winter, this space also offered warmth, hot drinks, and companionship. Additionally, we introduced breakfast sessions four days a week, ensuring local people could access food, a warmth and company throughout the morning.

We continue to extend our partnership with Riverside Dover, whose Dementia and Me organisers have been providing monthly dementia support sessions. We also collaborated to provide six monthly free lunch sessions to anyone in the community, offering an opportunity to engage and discuss services available for older people. In addition, their information and Advice team delivered a monthly session at Bechange for people 55 plus who needed support and guidance on issue that impact this age group.

Family Support and Children's Activities

For families, we extended our support by delivering a summer holiday breakfast club, helping families start the day with a nutritious meal and offering fun activities for children during school breaks.

We also launched a monthly Saturday Lego Club for children and their families, creating opportunities for play and creativity.

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Our Baby Club for families with babies under nine months has been a lifeline for new parents and carers, offering a safe space to meet others, share experiences, and access guidance. One mum shared:

“The baby group at Bechange has been a life saver for me as you can feel very isolated. I don’t have family nearby, so I try to come as often as I can. I can't imagine how I would have coped without the group.”

Community Lunch and Health Outreach

Our community lunch continues to bring people together. On two occasions, representatives from Kent Community Health NHS Foundation Trust attended to provide health information and blood pressure checks. More than two-thirds of those checked had high readings and were referred to their local GP, highlighting the importance of these outreach efforts. It continues to be a good place for partner agencies to meet with local people.

Learning and Education

We have continued to work with Kent Adult Education to offer free, practical courses that help local learners build confidence, gain essential skills and take positive steps towards employment, volunteering, or further education. These have included Health and Safety, First Aid at Work, Food Safety and Allergen Awareness.

In addition, Kent Enterprise Trust provided a two-day course enabling learners to gain a Construction Skills Certification, opening pathways to employment in the construction industry.

Community Garden and Outdoor Activities

Our Community Garden continued to flourish and remained a key part of our community engagement offer. A range of Bechange groups made use of the garden throughout the year, along with visitors from the local primary school and students from East Kent College.

Our established garden group, Hoe Sow and Grow, continued to provide a supportive and accessible space for individuals experiencing a wide range of challenges, from poor mental/physical health, mobility issues and social isolation. The group offers fresh air, gentle physical activity, companionship, and the chance to learn about gardening while contributing to meaningful shared projects.

The Shed Project has continued to grow and remains a particularly effective way of engaging men, especially those who are retired, caring for family members, or living alone, who might otherwise experience isolation. Participants have taken on projects that contribute directly to the hub and community garden, as well as creating items for other local community organisations.

Our community garden has become a valuable learning space. Local schools regularly use the garden, giving primary age children hands-on opportunities to learn about planting and wildlife. In addition, a partnership with East Kent College has enabled young people to use the garden for project work, including woodwork and photography, fostering practical skills and creativity.

A significant development this year was the installation of our new garden cabin in August. This much-needed space has allowed us to grow the wellbeing and educational opportunities offered in the garden. We are extremely grateful to Amey Construction, who prepared and built the base; Mears, who installed the electrics; and our own Shed Project, whose members fitted the interior hardware. Their combined efforts have created a valuable new facility that is already supporting a wider range of outdoor and wellbeing activities.

Food Projects at Bechange

Food continues to play a central role in bringing people together, reducing isolation, and improving wellbeing. Over the past year, we have expanded our food initiatives to help people access affordable food, learn about healthy meals, grow and use seasonal produce, and connect with others through shared experiences.

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Trustees' Report

Community Lunch

Our weekly Community Lunch remains a cornerstone of these efforts, offering a welcoming space for people from across the community to sit down and eat together. This year, we served 1,590 meals, with special occasions such as Christmas made a highlight for everyone to enjoy.

Surplus Food & Education

We increased the amount of surplus food collected from local organisations and supermarkets. In addition to distributing “still good to eat” food through our Social Supermarket and Community Fridge, we used more surplus in our own kitchen for events like the community lunch.

To support healthy eating and practical skills, we delivered regular cooking demonstrations and provided printed recipes, helping people learn how to prepare nutritious meals using affordable and seasonal ingredients.

Aylesham and Rural Pantry

In partnership with Aylesham Community Trust, our Social Supermarket continues to be a vital resource for households living in the area. During the year, 1,714 shops were completed by local people living on a low income. Members pay a small amount of £4.50 per shop and receive goods worth approximately £25-£28, resulting in an estimated £38,565 collectively saved by members. The pantry is more than just a place to access affordable food, it also provides a social meeting space and acts as a gateway to our wider support services and activities at the hub, helping people connect, reduce isolation, and access additional help when needed.

Volunteers

Our incredible volunteers continue to support every aspect of our work, bringing their skills, experience, and enthusiasm to assist our dedicated and hardworking staff. In return, we strive to provide a welcoming and inclusive experience. They contribute a wealth of skills to our charity and dedicate significant amounts of time, with some volunteers helping occasionally and others contributing two or three times a week. Volunteering also benefits the volunteers themselves, offering valuable work experience that can lead to employment and helping them connect with others in their community. We offer an induction and training, as well as regular events to celebrate their contributions. “Since volunteering at Bechange I have met many new friends and I also feel good as I am giving back to the community I live in, it is very rewards” Pantry Volunteer Strategic Partnership Discussions

Discussions regarding a potential merger with Aylesham Community Trust commenced in May and continued through to the autumn, supported by a series of Trustee meetings. After careful consideration, the decision was made to pause the process. However, significant groundwork has been completed, ensuring that the opportunity can be revisited in the future if appropriate.

Fundraising and Sustainability

This year, we increased our community fundraising activities, helping to sustain our services and strengthen local engagement.

Key events included several community fairs, which not only contributed to fundraising but also raised awareness of our services and provided a platform for local makers and sellers to showcase and sell their work.

We also hosted ticketed evening events featuring a local band, creating opportunities for residents to enjoy live entertainment while supporting Bechange. These events have proven to be a valuable way to bring people together, celebrate local talent, and generate essential funds for our ongoing work.

Company and Community Support

We are fortunate to have received significant support from local companies as part of their **Corporate Social Responsibility** commitments.

- Mears completed electrical work, laid carpet, and painted two of our community rooms.
- Amey carried out substantial groundwork in our garden.

Bechange

Trustees' Report

We are also grateful to companies that donated food for our pantry, including IHSS and Mears, and to Bargain Hunter UK, a local business that made a significant contribution to our pantry. Phoenix Plant Hire Limited also made a generous donation to Bechange. In addition, we deeply appreciate the many individuals, small community organisations, schools, and churches who donated food or funds throughout the year. These contributions are vital in helping us support local families and individuals in need.

We are also grateful to a group of young people from the Beech Grove Bruderhof Community, who also generously gave time to complete ground works in our garden helping us create a welcoming space for all. Our heartfelt gratitude goes to every individual, company, and organisation that supported us this year. Your kindness fuels our work and inspires us to keep building a brighter, more connected future for all.

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 23 January 2026 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 2025.

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

26 January 2026

Bechange

Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	30,715	115,322	146,037
Investment income	4	61	-	61
Total income		<u>30,776</u>	<u>115,322</u>	<u>146,098</u>
Expenditure on:				
Charitable activities	5	(66,819)	(104,859)	(171,678)
Governance costs		<u>(8,514)</u>	<u>-</u>	<u>(8,514)</u>
Total expenditure		<u>(75,333)</u>	<u>(104,859)</u>	<u>(180,192)</u>
Net (expenditure)/income		<u>(44,557)</u>	<u>10,463</u>	<u>(34,094)</u>
Net movement in funds		(44,557)	10,463	(34,094)
Reconciliation of funds				
Total funds brought forward		<u>79,987</u>	<u>17,642</u>	<u>97,629</u>
Total funds carried forward	15	<u><u>35,430</u></u>	<u><u>28,105</u></u>	<u><u>63,535</u></u>

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 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Comparative Figures for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	35,688	137,560	173,248
Investment income	4	<u>6</u>	<u>-</u>	<u>6</u>
Total income		<u>35,694</u>	<u>137,560</u>	<u>173,254</u>
Expenditure on:				
Charitable activities	5	(60,426)	(130,816)	(191,242)
Governance costs		<u>(3,933)</u>	<u>-</u>	<u>(3,933)</u>
Total expenditure		<u>(64,359)</u>	<u>(130,816)</u>	<u>(195,175)</u>
Net (expenditure)/income		<u>(28,665)</u>	<u>6,744</u>	<u>(21,921)</u>
Net movement in funds		(28,665)	6,744	(21,921)
Reconciliation of funds				
Total funds brought forward		<u>108,652</u>	<u>10,898</u>	<u>119,550</u>
Total funds carried forward	15	<u><u>79,987</u></u>	<u><u>17,642</u></u>	<u><u>97,629</u></u>

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

The funds breakdown for 2024 is shown in note 15.

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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	3,041	3,937
Current assets			
Debtors	11	1,719	590
Cash at bank and in hand	12	<u>66,436</u>	<u>97,174</u>
		68,155	97,764
Creditors: Amounts falling due within one year	13	<u>(7,661)</u>	<u>(4,072)</u>
Net current assets		<u>60,494</u>	<u>93,692</u>
Net assets		<u>63,535</u>	<u>97,629</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	28,105	17,642
Unrestricted income funds			
Unrestricted funds		<u>35,430</u>	<u>79,987</u>
Total funds	15	<u>63,535</u>	<u>97,629</u>

For the financial year ending 31 March 2025 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 10 to 21 were approved by the trustees, and authorised for issue on 23 January 2026 and signed on their behalf by:

Amanda Carr
.....
Dr A L Carr
Trustee

Rebecca Hansell
.....
R J Hansell
Chairman and Trustee

Bechange

Notes to the Financial Statements for the Year Ended 31 March 2025

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 23 January 2026.

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 2025

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 2025

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity of 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:

Asset class	Depreciation method and rate
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.

Bechange

Notes to the Financial Statements for the Year Ended 31 March 2025

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.

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	4,783	-	4,783
Pantry sales	7,811	-	7,811
Charitable activities	14,101	-	14,101
Courses, room hire etc	3,898	-	3,898
Other	122	-	122
Grants, including capital grants;			
Grants from other charities	-	115,322	115,322
Total for 2025	<u>30,715</u>	<u>115,322</u>	<u>146,037</u>
Total for 2024	<u>35,688</u>	<u>137,560</u>	<u>173,248</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	61	61
Total for 2025	<u>61</u>	<u>61</u>
Total for 2024	<u>6</u>	<u>6</u>

Bechange

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total funds £
	Note			
General running costs		29,887	-	29,887
Maintenance and garden		4,051	-	4,051
Computer and telephone		3,978	-	3,978
Bank charges		422	-	422
Pantry purchases		8,234	-	8,234
Depreciation, amortisation and other similar costs		896	-	896
Wages and salaries		19,351	98,030	117,381
Social security costs		-	4,390	4,390
Pension costs		-	2,439	2,439
Independent Examiner's remuneration	6	3,679	-	3,679
Legal fees	6	4,835	-	4,835
Total for 2025		<u>75,333</u>	<u>104,859</u>	<u>180,192</u>
Total for 2024		<u>64,359</u>	<u>130,816</u>	<u>195,175</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,950	1,950	2,024
Other fees paid to examiners	1,729	1,729	964
Legal fees	4,835	4,835	945
	<u>8,514</u>	<u>8,514</u>	<u>3,933</u>

7 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.

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Notes to the Financial Statements for the Year Ended 31 March 2025

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	117,381	130,875
Social security costs	4,390	5,087
Pension costs	2,439	2,644
	<u>124,210</u>	<u>138,606</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:

	2025 No	2024 No
Charitable activities	<u>6</u>	<u>8</u>

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

9 Taxation

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

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	<u>15,640</u>	<u>30,645</u>	<u>46,285</u>
At 31 March 2025	<u>15,640</u>	<u>30,645</u>	<u>46,285</u>
Depreciation			
At 1 April 2024	14,999	27,349	42,348
Charge for the year	<u>71</u>	<u>825</u>	<u>896</u>
At 31 March 2025	<u>15,070</u>	<u>28,174</u>	<u>43,244</u>
Net book value			
At 31 March 2025	<u>570</u>	<u>2,471</u>	<u>3,041</u>
At 31 March 2024	<u>641</u>	<u>3,296</u>	<u>3,937</u>

Bechange**Notes to the Financial Statements for the Year Ended 31 March 2025****11 Debtors**

	2025	2024
	£	£
Trade debtors	169	-
Other debtors	1,550	590
	<u>1,719</u>	<u>590</u>

12 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>66,436</u>	<u>97,174</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,216	1,589
Other creditors	408	585
Accruals	2,037	1,898
	<u>7,661</u>	<u>4,072</u>

14 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 £2,439 (2024 - £2,644).

Bechange**Notes to the Financial Statements for the Year Ended 31 March 2025****15 Funds**

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Reserves	79,987	30,776	(75,333)	35,430
Restricted funds				
Parish Council	1,250	-	(1,250)	-
Colyer Fergusson Charitable Trust	-	20,000	(15,000)	5,000
John Swire Charitable Trust	5,422	26,676	(25,598)	6,500
Kent Mind	-	2,000	(2,000)	-
Dover District Council Grants	-	4,625	(2,875)	1,750
Big Lottery Reaching Communities	4,000	-	(4,000)	-
Co-Op	-	500	(500)	-
Aylesham Parish Council	1,000	6,000	(4,500)	2,500
Hubbub Foundation	-	21,588	(10,983)	10,605
Social Enterprise	1,970	655	(2,625)	-
Kent Coalfields	1,000	-	(1,000)	-
Aylesham Community Trust	2,500	5,000	(7,500)	-
Bargain Hunters UK	500	5,000	(5,500)	-
Dover Rural Prosperity	-	15,550	(15,550)	-
KCC (Brest Feeding)	-	728	(728)	-
The Phillip & Connie Chartiable Trust	-	7,000	(5,250)	1,750
Total restricted funds	<u>17,642</u>	<u>115,322</u>	<u>(104,859)</u>	<u>28,105</u>
Total funds	<u><u>97,629</u></u>	<u><u>146,098</u></u>	<u><u>(180,192)</u></u>	<u><u>63,535</u></u>

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Notes to the Financial Statements for the Year Ended 31 March 2025

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 and Big Lottery Fund Grant

* Parish Council

* John Swire Charitable Trust

* Kent Mind

* Dover District Council Grants

* Kent Community Fund

* Big Lottery Reaching Communities

* Co-Op

* Aylesham Parish Council

* Hubbub Foundation

* Social Enterprise

* Kent Coalfields

* Aylesham Community Trust

* Bargain hunters UK

* Dover Rural Prosperity

* KCC (Brest Feeding)

* The Phillip & Connie Chartiabale Trust

* Colyer-Fergusson Charitable Trust

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	3,041	-	3,041
Current assets	40,050	28,105	68,155
Current liabilities	(7,661)	-	(7,661)
Total net assets	<u>35,430</u>	<u>28,105</u>	<u>63,535</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	3,937	-	3,937
Current assets	80,122	17,642	97,764
Current liabilities	(4,072)	-	(4,072)
Total net assets	<u>79,987</u>	<u>17,642</u>	<u>97,629</u>