

Charity Registration no. 1124989
Company Registration no. 06448598

Change of Scene

Report and Accounts
Year ended 31st March 2025

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025

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CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025
REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number:

1124989

Company registration number:

06448598

Trustees:

Rosalind Panayiotou
Tanya Das
Emma Blowers
Rajnish Abraham
Gillian Baxter
Chor Ko (appointed 01-04-25)
Alice Kozub (appointed 01-04-25)

Chair:

Rosalind Panayiotou

Secretary / Chief Executive:

Pam Robinson

Registered office:

16 Swinburne Avenue
Broadstairs
Kent
CT10 2DP

Operational office:

Tremarga Cottage
Brown's Walk
Rowledge
Farnham
Surrey
GU10 4BE

Accountant and Independent Examiner:

Sarah Shearer FCA
Emmaus Chartered Accountants
377-399 London Road
Camberley
Surrey
GU15 3HL

Bankers:

The Co-operative Bank Plc
1 Balloon Street
Manchester
M60 4EP

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025
TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report (including the Directors' Report as required by company law) and the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 issued in October 2019.

Trustees of the charity

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who served during the year and to the date of this report are listed on page number 1.

Objectives and activities

Charitable purpose and objectives

Change of Scene was established in 2008. The objects of this charity were reviewed in May 2024 and are now:

"In the interests of social welfare, to provide facilities, advice, assistance, education and recreational and leisure time activities for young people up to the age of 25 living in the counties of Hampshire or Surrey or in the area of Greater London who have need by reason of their age, sex, disablement, poverty or social and economic circumstances with the object of improving the conditions of life of such young persons and developing their skills, capacities and capabilities to enable them to better participate in society."

Our vision

At Change of Scene our vision is for every child and young person to feel safe, secure, and empowered through gaining skills and knowledge in an outdoor learning environment to improve their health, wellbeing, and social skills.

What we do

We provide outdoor learning from our farm in the Surrey countryside for vulnerable children and young people who are experiencing a diverse range of social, emotional, and behavioural challenges. Many are excluded from school, struggling to maintain their school placement, or are simply not thriving in a school environment. Change of Scene works with these young people to develop personal plans to enable them to gain the knowledge, skills and resilience they need to equip them for life, while also helping them to maintain their school place, or to be able to return to school. By developing strong relationships, in a safe and secure environment, the children and young people are empowered to make decisions, share experiences, learn new skills and gain in confidence. The farm setting offers a structure and routine where looking after animals, maintaining the site and gardening remains a year-round constant in the lives of our children and young people.

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025
TRUSTEES' ANNUAL REPORT

Management review

Achievements and performance

The difference we have made this year

Our priority for the year remained the delivery of a flexible, bespoke and outcomes focussed learning opportunity to each of our children and young people. Specifically:

- We worked with 49 children and young people throughout the year. Since our formation in 2008, Change of Scene has improved the lives of 233 children and young people.
- 24 young people moved on from our service and 78% of them successfully managed to return to sustainable education – this is an excellent result!
- Delivered 1,422 sessions of face-to-face learning and support (1,299 in 2023-24).
- Achieved an attendance average of 81%, the same as last year.
- The average age of the people who attended this year is 13.
- 120 free sessions were offered to local children and young people through our summer programme.
- 67% of the children and young people identified as male, compared to 61% in 2023-2024.
- 100% were subject to an Education and Health Care Plan.
- We offered learning opportunities to 5 young people who wanted work experience to get "job ready".
- We supported 7 local young people with their Bronze Duke of Edinburgh Award and 2 are working towards their Gold award.
- In total, the children and young people achieved 369 AQA Unit Awards, up from 241 last year.

Who uses our services?

Children and young people are referred to us from a variety of sources – mainly schools and Social Services. The young people themselves are always struggling to cope in an education system which fails to make allowances for their individual needs. All our attendees now have been formally assessed as having special educational needs. Many will also come from disadvantaged backgrounds and have a range of complex needs and challenges. Some young people will be living within families who are struggling with loss, neglect, domestic violence, poverty, overcrowding, substance misuse, physical or mental health issues at home. Some children have learning needs, and some have behavioural needs. What they all have in common, is a need for security, confidence, and success.

What exactly do we do?

Each young person has their own plan for what they want to achieve with us. For example, Ali comes for a session with his key worker one morning each week. We start by checking in with him and agreeing his outcomes for this session. He will then collect eggs, feed, and water the poultry, alpacas, and horses. This will require him to check on their health and wellbeing, count and date eggs, weigh, and measure food, log the results on charts and make sure they are safe and secure in their housing. He is improving his numeracy and literacy; developing his communication skills; learning to work as part of a team; and gaining in self-confidence. All this from a child who is excluded from school for his disruptive behaviour and aggression.

What difference does Change of Scene make in the lives of children and young people?

A lot of our feedback is anecdotal, but we like to share a case study to evidence the difference our service makes.

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025

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Diagnosed with broad-spectrum ASD, this young person was traumatised by his school experience and had failed to access any other provision. At his referral meeting, his anxiety was so great, he stood with his back to his key worker, unable to even face an unfamiliar person. To not overwhelm him, the charity offered shortened sessions and included frequent trips back to see his parent who waited onsite. Gradually, the sessions were increased, the separation anxiety managed, and this young person began to come out of his shell. Despite his original key worker leaving, staff helped manage his anxiety and he continued attending. He now attends two 3-hour sessions per week with two different key workers (both of whom have become trusted adults), interacts with all staff, even speaking to adults he does not know. Despite originally experiencing anxieties over being inside, he has developed an interest in cooking, particularly food involving cheese – scones, straws and even cheese ice cream! His parent reports such an increase in confidence that he can now access things outside the provision, such as visiting shops and local gardens. His progress is nothing short of amazing and he looks set to continue blossoming.

Thank you

We would like to thank all the many volunteers who work so hard to support our children and young people this year – without their help, we wouldn't achieve the results which we do; our animals wouldn't have the fun and extra activities which they enjoy. We would also like to thank Sue Weaver and the Turner family for continuing to allow us to use their land. We would also like to specifically thank the following for their generous donations: Howzat Cricket Club, Farnham Model Railway Club, Edgeborough School and The Tansy Trust.

Financial review (including reserves policy)

Against the backdrop of limited resources and insecurities over our leases, it has continued to be difficult to develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome for the period. Net current assets including bank balances were £254,594 and the fixed assets were £19,031.

Principal funding sources

Income for the charity is currently generated through placement fees from local Councils: restricted funding from grant-making trusts and foundations and fundraising income from individuals and events. As part of our fundraising strategy, we look to increase income to support our future development aspirations. The charity received an income of £235,452 in placement fees, events and produce sales for the year. £47,336 was received from grants and trust funding and fundraising for donations, and £4,000 from government grants.

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025
TRUSTEES' ANNUAL REPORT

Reserves policy

It is the policy of Change of Scene to maintain free reserves at a level which balances the main risks to the organisation and support our objectives. As part of the future growth and development of the charity, we have agreed with the landowners and lease holders that we will leave the site by the end of June 2026. Our objective has therefore been to find a new site, establish ourselves on this new site and then increase the number of children and young people we provide services to, to meet increased demand. To achieve this, Change of Scene will require a minimum level of free reserves equating to between three and six months of unrestricted expenditure. This is considered sufficient to cover management, administration, and support costs and to respond to emergency needs which arise from time to time. We will also need sufficient funds to lease a new site; build the structures we will need to deliver our services from and keep children and the animals warm and safe and move.

In 2024-2025 our income was £291,378. Trustees have designated a reserve for 2025-2026 of £65,224 (which equates to 3 months running costs for 2024-2025) to cover contingencies. They have also designated £100,000 to go towards the cost of the buildings, move and establish us on a new site. We also have reserves of £12,052 invested in fixed assets. This means we have a total of £177,276 in designated reserves for 2024-2025.

Investment policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are insufficient funds for long term investment.

Results for the year

In this period, Change of Scene's income was £291,378 (2024: £260,898), expenses were £275,662 (2024: £246,729) resulting in a surplus for the financial year of £15,716 (2024: £14,169). This has led to a total funds balance of £273,625 (2024: £257,909) at year end, with a restricted funds balance of £41,832 (2024: £51,335). Funds available without disposing of tangible fixed assets were £254,594 at the year-end (2024: £232,385). The trustees fully appreciate the challenging current economic climate and will continue to try and achieve its objectives and goals with sensible financial management.

Volunteers and gifts in kind

No account is taken to quantify the monetary value of volunteer time. The charity benefits from gifts in kind from individuals and partner organisations and Surrey County Council who provided specialised training at a significant discount. To date Change of Scene has not attempted to value gifts in kind.

Related parties

The Charity works extremely closely with its referral agencies, predominantly educational establishments, schools, and Social Services. These relationships are generally through service agreements, varying in length from a single school term to several years' dependent upon the needs of the child/young person. However, the trustees and staff team are not aware of any relationships with referral agencies which fall within the definition of related parties (e.g. common directors or close family directors). In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy.

CHANGE OF SCENE
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Plans for future periods

Our priorities for the coming year

Through our annual objective setting process, we have identified both short-term (one year) objectives, alongside longer term aims. Over this next year, we will:

- Find a new site to allow us to continue to provide our current services plus the opportunity to also provide a range of additional services to children and young people and the local community, directly or indirectly.
- Grow our fundraising campaign to secure the funds to purchase or lease the new site and then set up the infrastructure we need to care for our attendees, staff, and animals safely.
- Find a new Patron to help champion our cause.
- Continue to build our donor and supporter base to increase financial stability and support growth of services.
- Maintain and strive to grow the numbers of children and young people accessing our services whilst retaining our very individual, bespoke approach.
- Develop partnerships with the local community and other third sector organisations to share resources and support for new activities.
- Improve how we gather and use data to demonstrate the impact of our work.
- Alongside continuing to build strong relationships with statutory partners and independent funders.
- Continue to identify opportunities to raise and generate income to expand our work.

Strategic planning and governance

The Trustees, in partnership with the staff team, are coming together to develop a robust and sustainable 3-5-year Business Plan, with a supporting Fundraising Strategy to drive our work forward. As part of our Governance, we will.

- Develop our new Business Plan and Fundraising Strategy.
- Identify appropriate training requirements for trustees.
- Repeat our Skills Audit to ensure that we have the appropriate skills, experience, and connections within the Management Committee / Board of Trustees.

Underpinning all this, our values:

We will support each other to be:

C Confident
H Helpful
A Accepting
N Nurturing
G Goal driven
E Empathetic

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefits published by the Charity Commission in exercising their power and duties. The activities summarised under Management Review above are for public benefit. All our charitable activities focus on the provision of learning opportunities for vulnerable children and young people and are undertaken to further our charitable purposes for the public benefit.

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025
TRUSTEES' ANNUAL REPORT

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the beginning of development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients, and visitors to the site. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Structure, governance and management

Constitution

The company was incorporated as a charitable company limited by guarantee on 7 December 2007 and registered as a charity with the Charity Commission on 15 July 2008.

The company is constituted under a Memorandum and Articles of Association dated 7 December 2007.

Membership of the charity is open to individuals, voluntary organisations and businesses within the area of benefit. In the event that the charity is at some time wound up, members of the charity may be required to contribute not more than £10 towards the settlement of any debts and liabilities there might be at such time.

Under the Articles of Association the directors of the charitable company may delegate certain power to a committee made up of at least two directors and also to approve company Rules or Bye laws governing how the charity is run so long as these do not conflict with the Memorandum and Articles of Association.

Organisational structure

Change of Scene has a Management Committee of trustees (at least three members making a Quorum) who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity. One of the trustees serves as Chair. The Secretary (who is also the Chief Executive) sits on the Committee but has no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive.

One of the trustees is elected as Chair at the Annual General Meeting (AGM) and normally serves for several years subject to annual re-election at the AGM. The trustees elected Rosalind Panayiotou as Chair at the 2021 AGM.

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chair liaises with the Chief Executive on a regular basis and approves decisions or courses of action in between trustee meetings.

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025
TRUSTEES' ANNUAL REPORT

Method of appointment or election of trustees

Trustees are appointed in accordance with the articles of association. A minimum of three but no maximum number of trustees may serve. Trustees may co-opt others during the year who are then elected at the Annual General Meeting (AGM) by members of the charity.

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Three Directors retire by rotation and being eligible, offer themselves for re-election.

To maintain a broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

Trustee induction and training

Most trustees are well established and already familiar with the practical work of the charity having been serving for several years and being encouraged to take up a tour of the site. Additionally, new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Chief Executive of the charity and cover:

- The obligations of Management Committee members.
- Charity Commission guidance of roles and responsibilities.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.

Future plans and objectives for trustee recruitment

We are expecting several new Trustees to start volunteering for us next year, following our skills audit where we identified specific gaps.

Trustees' responsibilities

The Trustees (who are also directors of Change of Scene 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).

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 the 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;

CHANGE OF SCENE
FOR THE YEAR ENDED 31 MARCH 2025
TRUSTEES' ANNUAL REPORT

- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statement 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.

Compliance with laws and regulations

The trustees have established policies and procedures designed to ensure that it complies with all material laws and regulations in relation to the charitable company's operations and activities. The trustees are not aware of any significant non-compliance with laws and regulations.

Independent examiners

At the annual general meeting, as the trustees decided to take advantage of audit exemption under the Companies Act 2006 and the Charities Act 2011 and appointed Sarah Shearer of Emmaus Chartered Accountants as independent examiner. The trustees view an independent examination as part of governance and internal control of the charity. Sarah Shearer and Emmaus Chartered Accountants have expressed their willingness to work in that capacity.

Small companies exception

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Trustees on14 October 2025..... and was approved by:

.....
Rosalind Panayiotou
Chair

Roz Panayiotou

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

CHANGE OF SCENE (the Charity)

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 which are set out on pages on pages 11 to 12 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 20.

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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company 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.



Sarah Shearer FCA

Member of the Institute of Chartered Accountants England & Wales

Emmaus Chartered Accountants
377-399 London Road
Camberley
Surrey
GU15 3HL

Date: 16 October 2025.

CHANGE OF SCENE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

		Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
	Note						
INCOME AND ENDOWMENTS FROM:							
Donations and grants	2	24,234	23,102	47,336	27,781	19,144	46,925
Charitable activities	3	-	235,452	235,452	-	204,926	204,926
Government grants	4	-	4,000	4,000	-	5,000	5,000
Other income	5	-	4,590	4,590	-	4,047	4,047
Total income and endowments		24,234	267,144	291,378	27,781	233,117	260,898
EXPENDITURE ON:							
Fund raising costs		-	60	60	-	322	322
Charitable activities	6	27,519	227,785	255,304	18,496	227,911	246,407
Exceptional items	10	6,218	14,080	20,298	-	-	-
Total expenditure		33,737	241,925	275,662	18,496	228,233	246,729
Net movement in funds		(9,503)	25,219	15,716	9,285	4,884	14,169
Reconciliation of funds:							
Total funds brought forward		51,335	206,574	257,909	42,050	201,690	243,740
Total funds carried forward		41,832	231,793	273,625	51,335	206,574	257,909

The notes on pages 13- 20 form part of these accounts.

**CHANGE OF SCENE
BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	£	2025 £	2024 £
FIXED ASSETS				
Tangible assets	13		19,031	25,524
CURRENT ASSETS				
Other debtors and prepayments	14	37,563		36,994
Cash at bank and in hand		<u>227,066</u>	<u>208,073</u>	
		264,629	245,067	
CREDITORS: Amounts falling due within one year	15	(10,035)	(12,682)	
Net current assets / (liabilities)			<u>254,594</u>	<u>232,385</u>
Total assets less current liabilities			<u>273,625</u>	<u>257,909</u>
TOTAL NET ASSETS			<u>273,625</u>	<u>257,909</u>
FUND BALANCES				
Restricted funds	17		41,832	51,335
Unrestricted income funds	17		231,793	206,574
TOTAL CHARITABLE FUNDS			<u>273,625</u>	<u>257,909</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the provisions of Financial Reporting Standard 102 (FRS 102).

The financial statements were approved by the Board of Trustees on14.October.2025..... 2025 and were signed on its behalf by:

.....
Rosalind Panayiotou
Chair

Roz Panayiotou

The notes on pages 13- 20 form part of these accounts.

CHANGE OF SCENE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

Change of Scene is a charitable private company registered in England and Wales. Details of its registered numbers and address are shown on page number 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Accounting Policies

The principal accounting policies which are adopted consistently in the preparation of the financial statements are set out below.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102) second edition published October 2019) and the Financial Reporting Standard 102 (FRS 102 published March 2018 – effective 1 Jan 2019).

Change of Scene meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

b) Financial reporting standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows

c) Income

Donation income is recognised upon entitlement. Recoverable gift aid is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably. Other income is recognised upon entitlement. No amount of time is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Report.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Allocation of expenditure

Expenditure is accounted for on an accruals basis and allocated to the relevant activity. Where an expense relates to more than one activity it is apportioned on an appropriate basis as detailed in the support cost note.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

e) Investments

Investments are included at fair value at the Balance Sheet date.

CHANGE OF SCENE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

f) Debtors

All debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due.

i) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. All basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

k) Taxation

The charity is exempt from tax on its charitable activities.

l) Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

m) Fund accounting

- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity and which have not been designated for other purposes.
- Designated funds comprise Unrestricted funds that have been set aside by the trustees for particular purposes.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.
- Further explanation of the nature and purpose of each fund is included in the Trustees Report.

n) Key estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

CHANGE OF SCENE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

- Tangible fixed assets. Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. Carrying values in the balance sheet are shown in Note 12 below.

- Allocation of administration costs. A proportion of expenditure is either not directly attributable to specific projects or relates to the central administration of the charity. In determining how to allocate these costs the trustees have considered the level of activities in each project, use of facilities and administrative support.

2 Income from grants and donations

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Grants	24,234	10,777	35,011	27,781	9,285	37,066
Large donors	-	-	-	-	2,838	2,838
Other donations	-	10,302	10,302	-	6,156	6,156
Gift Aid	-	2,023	2,023	-	865	865
	<u>24,234</u>	<u>23,102</u>	<u>47,336</u>	<u>27,781</u>	<u>19,144</u>	<u>46,925</u>

3 Income from activities for generating funds

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Fees	-	231,828	231,828	-	201,758	201,758
Other (Events and sale of produce)	-	3,623	3,623	-	3,168	3,168
	<u>-</u>	<u>235,452</u>	<u>235,452</u>	<u>-</u>	<u>204,926</u>	<u>204,926</u>

4 Government grants

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Employment Allowance	-	4,000	4,000	-	5,000	5,000
	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

5 Other income

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Bank interest receivable	-	4,590	4,590	-	4,047	4,047
	<u>-</u>	<u>4,590</u>	<u>4,590</u>	<u>-</u>	<u>4,047</u>	<u>4,047</u>

6 Charitable activities

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Salaries and staff costs (note 12)	18,262	161,795	180,057	14,624	154,377	169,001
Direct activity costs (note 7)	8,542	19,701	28,243	3,501	22,624	26,125
Support costs (note 8)	715	40,097	40,812	371	48,326	48,697
Governance costs (note 9)	-	6,192	6,192	-	2,584	2,584
	<u>27,519</u>	<u>227,785</u>	<u>255,304</u>	<u>18,496</u>	<u>227,911</u>	<u>246,407</u>

CHANGE OF SCENE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

7 Direct activity costs

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Children's activities	1,366	210	1,576	308	3,017	3,325
Other premises and equipment	258	4,567	4,825	367	3,874	4,241
Re-location professional costs	-	-	-	618	-	618
Animal expenses incl. feed and vet	4,860	8,473	13,333	246	9,236	9,482
Depreciation	2,058	6,452	8,510	1,962	6,497	8,459
	<u>8,542</u>	<u>19,701</u>	<u>28,243</u>	<u>3,501</u>	<u>22,624</u>	<u>26,125</u>

8 Support costs

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Administration salaries (note 12)	-	21,686	21,686	-	21,565	21,565
HR and recruitment	-	587	587	-	272	272
Psychological supervision	-	1,444	1,444	-	1,956	1,956
Travel and subsistence	-	46	46	-	131	131
Postage, stationery and printing	-	194	194	68	383	451
Insurance	-	2,751	2,751	-	4,856	4,856
Advertising and marketing	543	109	652	-	-	-
Light and heat	-	6,959	6,959	-	8,146	8,146
Rent and rates	-	2,092	2,092	-	1,000	1,000
Subscriptions and training	164	1,124	1,288	291	573	864
Telephone	8	824	832	12	1,078	1,090
Miscellaneous and sundries	-	38	38	-	172	172
IT software and consumables	-	2,209	2,209	-	5,679	5,679
Legal and professional	-	34	34	-	2,515	2,515
	<u>715</u>	<u>18,411</u>	<u>19,126</u>	<u>371</u>	<u>26,761</u>	<u>27,132</u>
	<u>715</u>	<u>40,097</u>	<u>40,812</u>	<u>371</u>	<u>48,326</u>	<u>48,697</u>

9 Governance costs

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Independent Examination fee	-	2,344	2,344	-	2,500	2,500
Legal, consultancy, accountancy	-	2,802	2,802	-	-	-
Bank charges	-	2	2	-	-	-
Bad debt	-	1,045	1,045	-	-	-
Other	-	-	-	-	84	84
	<u>-</u>	<u>6,192</u>	<u>6,192</u>	<u>-</u>	<u>2,584</u>	<u>2,584</u>

10 Exceptional items

	Restricted funds £	Unrestricted funds £	Total 2025 £	Restricted funds £	Unrestricted funds £	Total 2024 £
Professional relocation fees	6,218	14,080	20,298	-	-	-
	<u>6,218</u>	<u>14,080</u>	<u>20,298</u>	<u>-</u>	<u>-</u>	<u>-</u>

During the year, £20,298 of professional costs were incurred for the relocation to a site that then was found to not be suitable.

CHANGE OF SCENE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

11 Trustees remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses reimbursed for the year ended 31 March 2025 nor for the year ended 31 March 2024.

12 Staff costs

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

Key management personnel comprised only the Chief Executive, who received a salary of £27,344 (2024: £27,131).

The average number of monthly employees and full time equivalent (FTE) during the year was as follows:

	2025		2024	
Average staff numbers	Number	FTE	Number	FTE
Charitable activities	14.33	7.82	14.58	5.69

The total staff costs were as follows:

	2025	2024
Wages and salaries	191,224	175,771
Social security	7,337	11,523
Pensions	3,155	3,142
Other	27	130
	<u>201,743</u>	<u>190,566</u>

	Restricted funds	Unrestricted funds	Total 2025	Restricted funds	Unrestricted funds	Total 2024
	£	£	£	£	£	£
Charitable activities	18,262	161,795	180,057	14,624	154,377	169,001
Administration	-	21,686	21,686	-	21,565	21,565
	<u>18,262</u>	<u>183,481</u>	<u>201,743</u>	<u>14,624</u>	<u>175,942</u>	<u>190,566</u>

13 Tangible Fixed Assets

	Buildings	Groundworks	Plant and machinery	Office equipment	Total
Cost	£	£	£	£	£
At 1 April 2024	71,722	42,187	13,073	8,019	135,001
Additions	1,434	-	-	583	2,018
At 31 March 2025	<u>73,156</u>	<u>42,187</u>	<u>13,073</u>	<u>8,602</u>	<u>137,019</u>
Depreciation					
At 01 April 2024	61,398	31,134	10,774	6,171	109,477
Charge for the year	4,815	2,609	529	557	8,511
At 31 March 2025	<u>66,213</u>	<u>33,743</u>	<u>11,303</u>	<u>6,728</u>	<u>117,988</u>
Net book value					
At 31 March 2025	<u>6,943</u>	<u>8,444</u>	<u>1,770</u>	<u>1,874</u>	<u>19,031</u>
At 01 April 2024	10,324	11,053	2,299	1,848	25,524

14 Debtors

	2025	2024
	£	£
Trade debtors	34,950	34,411
Other debtors	2,023	-
Prepayments and accrued income	590	2,583
	<u>37,563</u>	<u>36,994</u>

CHANGE OF SCENE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	859	633
Bank and other loans and overdrafts	-	2,633
Other tax and social security	3,500	4,065
Pension contributions	980	1,204
Other creditors	708	1,539
Accruals	3,988	2,608
	<u>10,035</u>	<u>12,682</u>

16 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Within one year	750	750
Between one and two years	-	-
Between two and five years	-	-
More than five years	-	-
	<u>750</u>	<u>750</u>

17 Funds

Unrestricted Income Funds are those funds that are available to the trustees to apply to the general charitable purposes as laid out in the Trust Deed.

Restricted funds must be used for the specific purpose laid down by the donor. Expenditure which meets that purpose is allocated to the relevant Restricted fund.

Movement in funds - Current period

	At 01.04.24	Net Movement in funds	At 31.03.25
	£	£	£
Unrestricted funds			
General Funds	30,530	27,488	58,018
Fixed Assets	17,020	(8,469)	8,551
Building Acquisition Fund	93,800	6,200	100,000
Contingency Fund	65,224	-	65,224
Total Unrestricted funds	<u>206,574</u>	<u>25,219</u>	<u>231,793</u>
Restricted funds			
General Funds	39,576	(1,245)	38,331
Fixed Assets	5,559	(2,058)	3,501
Building Acquisition Fund	6,200	(6,200)	-
Total Restricted funds	<u>51,335</u>	<u>(9,503)</u>	<u>41,832</u>
TOTAL FUNDS	<u>257,909</u>	<u>15,716</u>	<u>273,625</u>

CHANGE OF SCENE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

During the year the movements in the charity's funds were as follows:

	Incoming resources £	Outgoing resources £	Gains and losses £	Funds transfer £	Movement in funds £
Unrestricted funds					
General Funds	267,144	233,456	-	(6,200)	27,488
Fixed Assets		8,469	-	-	(8,469)
Building Acquisition Fund	-	-	-	6,200	6,200
Contingency Fund	-	-	-	-	-
Total Unrestricted funds	267,144	241,925	-	-	25,219
Restricted funds					
General Funds	24,234	25,479	-	-	(1,245)
Fixed Assets	-	2,058	-	-	(2,058)
Building Acquisition Fund	-	6,200	-	-	(6,200)
Total Restricted funds	24,234	33,737	-	-	(9,503)
TOTAL FUNDS	291,378	275,662	-	-	15,716

Movement in funds - Comparative period

	At 01.04.23 £	Net Movement in funds £	At 31.03.24 £
Unrestricted funds			
General Funds	45,714	(15,184)	30,530
Fixed Assets	23,967	(6,947)	17,020
Building Acquisition Fund	50,000	43,800	93,800
Contingency Fund	82,009	(16,785)	65,224
Total Unrestricted funds	201,690	4,884	206,574
Restricted funds			
General Funds	34,529	5,047	39,576
Fixed Assets	7,521	(1,962)	5,559
Building Acquisition Fund	-	6,200	6,200
Total Restricted funds	42,050	9,285	51,335
TOTAL FUNDS	243,740	14,169	257,909

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

	Incoming resources £	Outgoing resources £	Gains and losses £	Funds transfer £	Movement in funds £
Unrestricted funds					
General Funds	233,117	221,286	-	(27,015)	(15,184)
Fixed Assets	-	6,947	-	-	(6,947)
Building Acquisition Fund	-	-	-	43,800	43,800
Contingency Fund	-	-	-	(16,785)	(16,785)
Total Unrestricted funds	233,117	228,233	-	-	4,884

CHANGE OF SCENE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

Restricted funds					
General Funds	20,963	15,916	-	-	5,047
Fixed Assets	-	1,962	-	-	(1,962)
Building Acquisition Fund	6,818	618	-	-	6,200
Total Restricted funds	<u>27,781</u>	<u>18,496</u>	<u>-</u>	<u>-</u>	<u>9,285</u>
TOTAL FUNDS	<u>260,898</u>	<u>246,729</u>	<u>-</u>	<u>-</u>	<u>14,169</u>

18 Analysis of funds

	Fixed Assets	Current Assets	Cash and Current Investments	Current Liabilities	Total
	£	£	£	£	£
At 31.03.25					
Unrestricted	3,917	37,563	200,347	(10,035)	231,793
Restricted	15,113	-	26,719	-	41,832
	<u>19,031</u>	<u>37,563</u>	<u>227,066</u>	<u>(10,035)</u>	<u>273,625</u>
At 31.03.24					
Unrestricted	19,965	36,994	162,297	(12,682)	206,574
Restricted	5,559	-	45,776	-	51,335
	<u>25,524</u>	<u>36,994</u>	<u>208,073</u>	<u>(12,682)</u>	<u>257,909</u>

19 Financial Instruments

The financial instruments of the charity are measured as follows:

	2025 £	2024 £
Financial Assets		
Financial Assets measured at Amortised Cost		
Trade Debtors	34,950	34,411
Other Debtors	2,613	2,583
Cash and cash equivalents	227,066	208,073
Total Financial Assets	<u>264,629</u>	<u>245,067</u>
Financial Liabilities		
Financial Liabilities measured at Amortised Cost		
Trade Creditors	859	2,633
Other Creditors	9,175	9,416
Bank loans and overdrafts payable within one year	-	633
Total Financial Liabilities	<u>10,035</u>	<u>12,682</u>

CHANGE OF SCENE

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Income from grants and donations		
Grants	35,011	37,066
Large donors	-	2,838
Other donations	10,302	6,156
Gift Aid	2,023	865
	<u>47,336</u>	<u>46,925</u>
Income from activities for generating funds		
Fees	231,828	201,758
Events and sale of produce	3,623	3,168
	<u>235,452</u>	<u>204,926</u>
Government grants		
Employment Allowance	4,000	5,000
Other income		
Bank interest receivable	4,590	4,047
Total incoming resources	<u>291,378</u>	<u>260,898</u>
EXPENDITURE		
Fund raising costs		
Event costs	60	322
Salaries and staff costs	180,057	169,001
Direct activity costs		
Children's activities	1,576	3,325
Other premises and equipment	4,825	4,241
Re-location professional costs	-	618
Animal expenses incl. feed and vets bills	13,333	9,482
Depreciation	8,510	8,459
	<u>28,243</u>	<u>26,125</u>
Support costs		
Administration salaries	21,686	21,565
HR and recruitment	587	272
Psychological supervision	1,444	1,956
Travel and subsistence	46	131
Postage, stationery and printing	194	451
Insurance	2,751	4,856
Advertising and marketing	652	-
Light and heat	6,959	8,146
Rent and rates	2,092	1,000
Subscriptions and training	1,288	864
Telephone	832	1,090
Miscellaneous and sundries	38	172
IT software and consumables	2,209	5,679
Legal and professional	34	2,515
	<u>40,812</u>	<u>48,697</u>

Governance costs

Independent Examination fee	2,344	2,500
Legal, consultancy, accountancy	2,802	-
Bank charges	2	-
Bad debt	1,045	-
Other	-	84
	<u>6,192</u>	<u>2,584</u>

Exceptional items

Re-location professional costs	20,298	-
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Total resources expended

<u>275,662</u>	<u>246,729</u>
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Net income/(expenditure)

<u>15,716</u>	<u>14,169</u>
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This page does not form part of the statutory financial statements.