

Charity Registration No. 1144940

Company Registration No. 07761177 (England and Wales)

CHANGES HEALTH & WELLBEING

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CHANGES HEALTH & WELLBEING

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	John Irons (Chair)	
	Catherine Denise Roberts	
	David Tunstall	(Resigned 9 September 2021)
	Desmond Wootton	(Resigned 9 September 2021)
	Alison Ratcliffe	
	Clair Davis	
	Amanda Howell	(Resigned 17 November 2021)
	Stephen Sharrock	
	Stephen Unwin	
	Jennifer Manchester	(Resigned 17 November 2021)
	Jonathon Ball	(Resigned 17 November 2021)
	Christopher Wilton	

Senior Management Team

Chief Executive Officer	Dave Wheat
Finance Manager	Kendele Brookes
Operations Manager	Jackie Williamson
HR and IT Manager	Kris Kinsella

Charity number 1144940

Company number 07761177

Registered office and Operational address Changes Wellbeing Centre
Victoria Court
Booth Street
Stoke on Trent
ST4 4AL

Auditor Geens Limited
68 Liverpool Road
Stoke on Trent
Staffordshire
ST4 1BG

Bankers The Co-Operative Bank PLC
P O Box 250
Delf House
Skelmersdale
Lancashire
WN8 6WT

CHANGES HEALTH & WELLBEING

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CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

Changes Mission Statement: 'Changes aims to promote wellness, recovery and social inclusion'.

The charitable company's principal objects are defined in its Articles Of Association are as follows:

- (i) To assist in relieving and rehabilitating vulnerable persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment;
- (ii) To promote and protect physical and mental health within the community by the advancement of education and the provision of facilities and services promoting health, social welfare, personal development, work and recreation, and social inclusion; and
- (iii) The promotion of research therein and the publication of the useful results of such research.

The aims of the charity are:

- Promoting recovery and mental wellbeing
- Enabling user involvement
- Influencing local and national policy and practice
- Promoting a more positive and accurate view of mental distress

The charitable company's objectives for the year continued to be shaped and driven by these strategic aims and to ensure maximise public benefit – focusing on sustaining and developing existing services, and the rapid development and establishment of additional Changes wellness and recovery programmes – both locally and nationally.

Whilst the period saw an easing of COVID-19 related restrictions and a steady increase in demand for face-to-face service provision, in response to fluctuations in infection rates and user preference, Changes continued to flex service provision between on-line, telephone and face-to-face.

- *Wellbeing Programme* – a self-management programme for stress, anxiety, and depression, (provided as part of the wider Staffordshire Community IAPT Service);
- *My Community Matters* – a community development project aimed at promoting social cohesion and wellbeing amongst some of Stoke on Trent's most deprived communities;
- *Wellness Training Programmes* – short wellness focused programmes as part of Stoke on Trent City Council's Adult and Community Learning e.g. Advance, (a recovery-focused employment service), Anger Management, Assertiveness, Stress Management etc;
- *Floating Support for Older People* – Changes continued to provide the one-to-one mental health component within Revival's floating support service;

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Stoke-on-Trent

In Stoke on Trent, the charitable company continued to provide weekly peer-support groups for young people, adults of working age, and older people residing within the City - including opportunities for training and volunteering, recovery-focused activities and a menu of social events - promoting the recovery, wellbeing and social inclusion of those in mental distress.

- *Foundation Recovery* - offering Changes 12 steps as a self-management tool for those experiencing mental distress;
 - *Wellbeing Programme* – a self-management programme for stress, anxiety, and depression (provided as part of the wider Staffordshire Community IAPT Service);
 - *Making Changes* – a light touch psycho-educational programme designed to promote wellbeing within the local population;
 - *Staffordshire & Stoke on Trent Community Wellbeing IAPT Service* – under contract with North Staffordshire Combined Healthcare NHS Trust, Changes continued to employ Psychological Wellbeing Practitioners to provide Step 2 clinical one-to-one interventions i.e. to meet the needs of those experiencing mild to moderate mental distress;
 - *Stay Well CYP* – Changes continued to work with North Staffs Mind and the Dove Service to provide a range of one-to-one and group interventions to children and young people experiencing or at risk of mental distress;
 - *Destination:Home* – Changes continued to deliver services within a homelessness service contract with Concrete, (part of the Honeycomb Housing Group) to provide mental health support and volunteering opportunities for those working towards settled accommodation;
 - *Wellness Training Programmes* – short wellness-focused programmes as part of Stoke on Trent City Council's Adult and Community Learning e.g. Advance, (a recovery-focused employment service), Anger Management, Assertiveness, Stress Management etc;
 - *Liaison & Diversity Service* – Changes provided peer-mentorship within North Staffs Combined Healthcare NHS Trust's Liaison & Diversity (L&D) service.
- The period saw Changes secure a short-term Start Well contract with North Staffordshire Combined Healthcare NHS Trust to provide one-to-one recovery-focused support to those experiencing severe mental illness.

2021/22 also saw Changes secure and deliver a Peer Recovery Coach service under contract with within a contract with Concrete, (part of the Honeycomb Housing Group) to provide mental health support and volunteering opportunities within their Destination:Home service, i.e. for those working towards settled accommodation.

At the end of the period, also saw Changes secure two additional contracts with North Staffordshire Combined Healthcare NHS Trust – one to provide a Future Focus Support Service, (group interventions designed to promote the recovery and social inclusion of those with severe mental illness; and the other to provide staff within the Trust's CAMHS services, i.e. to assist with triaging of new referrals and to offer additional one-to-one support.

Staffordshire

The charitable company's Staffordshire service menu included (i.e. services provided within Newcastle-under-Lyme and the Staffordshire Moorlands):

- *Adult Peer-support Groups* – weekly recovery-focused support groups within North Staffordshire for adults in mental distress;

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

- *Midlands Partnership Foundation Trust* - providing Peer-Support Workers within their South Staffordshire and Shropshire Liaison & Diversion services;
- *N-Compass* - delivering mental health support within their Staffordshire Carers Service

The end of the period saw Changes secure a contract with North Staffordshire CCG to provide psycho-educational programmes within North Staffordshire and a Future Focus Support Service contract with the Midlands Partnership Foundation Trust to provide one-to-one and group support to promote the recovery and social inclusion of those experiencing severe mental illness.

Other Areas of the UK:

- *Ingeus, (formerly APM)* - The period also the continued and successful delivery of a bespoke version of *Making Changes* service and volunteer and mentoring programmes within Her Majesty's Prisons (HMP) and Probation services in the East and North Yorks & Humberside Regions;

At the end of the period, Changes secured an additional contract with the Midlands Partnership Foundation Trust providing Peer-Support Workers within their Kidderminster, Worcester and Herefordshire Liaison & Diversion services;

Volunteers:

As a user-led organisation, Changes relies heavily on volunteer involvement in the organisation's management, administration and service delivery.

All of Changes Board of Directors are service users. During 2021/22 there were a pool of approximately 75 volunteers who were involved in managing the organisation and delivering Changes weekly peer-support groups and psycho-educational programmes, fundraising, promotional work, and partnership and networking activities. This represented approximately 6,240 volunteer-hours, (i.e. approximately 130 hours per week) worked in assisting Changes in achieving its outcomes. Whilst the primary focus is on the impact of such activities on individual recovery and social inclusion, based on an average value of £11 per hour, this represents an in-kind contribution of approximately £68,640.

Achievements and performance

Charitable activities continued to focus on providing public benefit, i.e. in promoting recovery, wellbeing and social inclusion of those experiencing or at risk of mental distress. Service delivery throughout Stoke on Trent and Staffordshire included the provision of recovery focused peer-support groups for young people, adults and older people in mental distress, and a range of psycho-educational programmes, (i.e. Foundation Recovery, Wellbeing Programme, Making Changes and various wellness focused adult learning courses).

Importantly, out of recognition of the efficacy of Changes services and their place in supporting statutory mental health services, the CCGs extended Changes contracts with a view to the organisation providing wrap-around services for the IAPT service moving forward – continuing its place as the primary VCSE mental health service provider within Northern Staffordshire.

During the period Changes worked as part of a successful consortium headed by the Midlands Partnership Foundation Trust and North Staffordshire Combined Healthcare NHS Trust to rollout extended IAPT services throughout Staffordshire and Stoke on Trent, (a process that involved Changes increasing the size of its Step 2 staff team within the Stoke on Trent element of the Staffordshire Community IAPT).

During the period, in order to provide service users with choice and ease of access, the charitable company provided online versions of all key services.

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2021/22 saw the continued expansion of Changes 'strategic role' within Staffordshire mental health economy, with involvement and input into various Boards and Committees shaping local mental health service commissioning and provision.

Changes Young Peoples' Service

In 2021/22 Changes YP continued to provide Stoke on Trent City Council's CYP Emotional Wellbeing & Mental Health service, called Stay Well CYP (SWCYP) – operating as the lead provider within a partnership with North Staffs Mind and the Dove Service – providing both preventative services, (raising mental health awareness and promoting CYP's emotional and psychological resilience) and targeted support, (working within overall CAMHS) – through offering access to Wellbeing Programmes, teacher and parent training, Peer-support Groups, Social Activities, One-to-One Therapy and On-line and Telephone Support.

From April 2021 to March 2022 – 767 teachers and parents attended SWCYP's preventative training programmes and 1018 children and young people were engaged with SWCYP's CAMHS services.

Under sub-contract with North Staffordshire Combined Healthcare NHS Trust, during the period Changes Young People continued to provide a consultation role within the North Staffordshire Combined Healthcare NHS Trust's CYP IAPT service – coordinating and running a Youth Council within North Staffordshire.

Changes Adult Peer-support Service

Provided under a Service Level Agreement (SLA) with Stoke-on-Trent Clinical Commissioning Group (CCG), Changes continued to deliver its Adult Service within Stoke-on-Trent providing 18 weekly mutual-help groups, (a mix and face-to-face and online), with 4,688 attendances, by 365 service users, (including 220 who were newly engaged). Performance management data revealed that through the use of the service, approximately 82% of users were able to maintain or improve their mental wellbeing.

Provided under a Service Level Agreement with North Staffordshire Clinical Commissioning Group, Changes also continued to provide its Adult Service within Newcastle-under-Lyme and the Staffordshire Moorlands providing 12 weekly face-to-face mutual-help groups, (a mix and face-to-face and online), with 2685 attendances, comprising approximately 188 service users, (with approx 103 new service users). Performance management data revealed that approximately 80% of users had either improved or maintained their mental wellbeing through engagement with the service.

Foundation Recovery Programmes

Under SLA with Stoke-on-Trent CCG, Changes continued to deliver a rolling programme of Foundation Recovery, i.e. designed to introduce Changes 12 steps as a self-management tool for those in mental distress. During the period, 25 workshops were delivered, which were attended by 188 people - with recent evaluation revealing that 89% of participants had improved or maintained their mental wellbeing.

Wellbeing Programme

Delivered under SLA with Stoke-on-Trent CCG, the Wellness Programme focuses on the self-management of stress, anxiety and depression, linking closely with Stoke-on-Trent's Healthy Minds IAPT service. There were 50 runs of the programme attended by 327 individuals - with recent evaluation confirming that the service had assisted 83% of users in improving or maintaining their mental wellbeing.

Adult & Community Learning. (ACL)

Delivered under contract with Stoke-on-Trent City Council, Changes delivered a range of wellness focused services as part of the ACL programmes, these included: Advance Employment Programme, Anger Management, Positive Mental Attitudes, Assertiveness etc. Feedback has been positive, with a high retention of learners and a high percentage achieving desired learning outcomes.

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Making changes

Delivered under SLA with Stoke-on-Trent CCG, Making Changes is designed to promote emotional and psychological resilience within the local population – with a focus on reaching those experience 'sub-clinical' mental health issues. There were 12 runs of the programmes attended by 73 individuals – with recent evaluation confirming that 86% of participants either maintained or improved their wellbeing.

Liaison & Diversity Services

Delivered in partnership with North Staffordshire Combined Healthcare NHS Trust and the Midlands Partnership Foundation Trust, Changes has provided peer support within their Liason & Diversity service, assisting engagement and providing directed support to other universal services and community assets relevant to the recovery and rehabilitation of ex-offenders.

Fundraising activities:

2021/22 was a highly successful period for Changes organisation - with the consolidation of income generated via an extension of key Service Level Agreements and Contracts with the Commissioners of Stoke on Trent and North Staffordshire's health and social care services; a number of new Service Agreements secured; plus a modest Income Generation.

Once again, Changes was approached by North Staffordshire Combined Healthcare NHS Trust to expand its role within the Staffordshire Community IAPT service, i.e. increasing the number of psychological wellbeing practitioners employed.

Changes secured an additional contract with North Staffordshire Combined Healthcare NHS Trust to provide a Peer Recovery Coach service, offering one-to-one support to those recovering from severe mental illness.

2021/22 also saw Changes secure and deliver services within a contract with Concrete, (part of the Honeycomb Housing Group) to provide mental health support and volunteering opportunities within their Destination:Home service.

The end of the period saw Changes secure several service contracts – contracts with both North Staffordshire Combined Healthcare NHS Trust and the Midland Partnership Foundation Trust to provide a Future Focus Support Service, (to provide group interventions to promote the recovery and social inclusion of those experiencing severe mental illness); and a contract with Midland Partnership Foundation Trust, (to expand the provision of Changes Peer Support Workers in its Kidderminster, Worcester and Herefordshire Liaison & Diversion services.

Changes also secured short-term contracts to provide pilot services throughout 2022/23 - with North Staffordshire CCG to provide psycho-educational programmes throughout North Staffordshire, and with North Staffordshire Combined Healthcare NHS Trust to provide Triage Coordinators and a Wellbeing Coach within CAMHS.

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

Factors outside the charity's control which are relevant to the achievement of its objectives:

In keeping with Changes' co-produced ethos and 12 Step fellowship, the commitment, enthusiasm and hard work of Changes' paid and voluntary staff continues to make a major contribution to the organisation achieving its objectives, (they are people who are literally 'on a mission').

A healthy and vibrant voluntary sector. Changes continues to give and receive support from other third sector organisations – most notably the Honeycomb Group, North Staffs Mind, the Dove Service and VAST – and is a proud member of a local family of voluntary sector service providers.

Support from and genuine partnership with both North Staffordshire Combined Healthcare NHS Trust and the Midlands Partnership Foundation Trust – Staffordshire's main provider of statutory mental health services – is having a major impact on consolidating Changes' position as a mental health service provider and allowing our organisation to reach greater numbers of those who can benefit from its services.

Staffordshire and Stoke on Trent commissioning bodies, i.e. Stoke-on-Trent CCG, North Staffordshire CCG, Stoke-on-Trent City Council, continue to focus on commissioning recovery and wellbeing focused services that are delivered within a personalised system of care – key elements of Changes service model.

Although the NHS is currently undertaking a rapid and radical transformation, that, in July 2022, saw CCGs become Integrated Care Board – Changes relevance and reputation as a service provider and formal partnerships with both NSCHT and the MPFT, (as demonstrated by a significant number of contracts secured in 2021/22 via the Community Mental Health Transformation Framework), will offer a degree of protection and enable Changes to maintain and secure contracts within this new commissioning environment.

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

Reserves policy

The charitable company's reserves policy takes into account the Directors' forecast for future income and expenditure, including the potential for fundraising. In formulating the policy the Directors considered that reserves are required to provide a contingency to ensure continuity in the event of a large variation in the charitable company's income.

At 31st March 2022 the charitable company's unrestricted reserves, excluding designated funds, totalled £126,993.

The position is monitored by the Directors on a regular basis and the policy is reviewed annually.

Principal funding sources

NHS Stoke-on-Trent Clinical Commissioning Group - Service Level Agreements to provide a range of recovery and wellness focused services within Stoke-on-Trent, i.e. Adult Service, (peer-support groups) Foundation Recovery Workshops, Wellbeing Programme and Making Changes.

Stoke-on-Trent City Council – Contracts to provide: 'Wellness training courses' (as part of the Adult & Community Learning programme).

NHS North Staffordshire Clinical Commissioning Group – Service Level Agreement: to provide Adult Service, (peer-support groups) throughout Newcastle-under-Lyme and the Staffordshire Moorlands.

Stoke-on-Trent Joint Commissioning Team – contract to provide Stoke on Trent CYP Emotion Resilience and Wellbeing Service (Stay Well CYP).

North Staffordshire Combined Healthcare NHS Trust – contract for provision of Step 2 interventions within the Stoke on Trent element of MPFT's Staffordshire Community IAPT service; provision of consultation element within CYP IAPT; provision of peer-support within the Liaison & Diversity service; provision of a Peer Recovery Coach Service.

Midlands Partnership Foundation Trust – contract to provide Peer-support Workers within its South Staffordshire and Shropshire Liaison & Diversion services.

Ingeus – contract to provide wellness and recovery-focused services within prisons throughout the East and North Yorkshire & Humberside Regions.

Revival – sub-contractor to provide mental health services within the Stoke on Trent City Council 'Floating Support for Older People' contract.

Concrete – part of the Honeycomb Housing Group, contract to provide mental health support and volunteering opportunities within their Destination:Home homelessness service.

N-Compass – contract to provide mental health support as part of their Staffordshire Carers Service.

Total Incoming Resources	£2,123,621
Total Resources Expended	£2,139,507
Funds carried forward at 31.03.22	£431,779

Effective and prudent financial management continues to ensure that funding secured by Changes has the maximum benefit to its service users, and enables the organisation to consolidate its position within the local mental health economy.

The financial results are set out on pages 17 and 18.

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Risk management:

The charitable company's Directors have conducted a review of the major risks to which Changes is exposed. A risk register has been established and is regularly updated. Where appropriate, systems and procedures have been established to manage these risks.

The directors consider the charitable company's major risks to include:

On-going NHS Reform. current reforms to the NHS have the potential to weaken Changes relationship with commissioners, i.e. as newly formed Integrated Care Partnerships (ICBs) continue to establish themselves. However, Changes' community-based provision and focus on prevention, self-management and recovery, (key elements of the 'transformation' agenda), coupled with strong relationships with both the outgoing and incoming regime - offers some degree of protection – and could well strengthen, rather than weaken its position within the new NHS landscape. In addition, ICBs are placing an emphasis on the role of VCSE organisations as part of their provider chain.

Continued Government cuts to Local Authority budgets. Previous Local Authority cuts have significantly reduced monies available to purchase health and social care services, whilst Changes retains an excellent relationship with Stoke on Trent City Council – putting Changes in a strong position to secure additional mental health/ community-development contracts when the situation improves – however, given the economic challenges currently faced by the UK, we are aware that this may be some time away.

Competitive tendering process. As a medium-sized service provider, the majority of Changes income comes via a series of contracts/service level agreements, to provide mental health services throughout Stoke on Trent and North Staffordshire. Such contracts/agreements are time-limited, i.e. ranging between 2 to 5 years. Consequently, as with the majority of similar sized third-sector organisations, Changes has to periodically engage in a competitive tendering process in order to retain its 'business' – a process for which there are 'no guarantees'. However, considerable business development skills exist within the organisation, which, coupled with Changes' reputation, evidence-base, strong relationships/partnerships and local presence – go some way to mitigate this risk. Planned changes to procurement rules, i.e. whereby, providers who are performing well within contract can have their contract extended – will further limit this risk.

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Plans for the future:

During 2022/23 the charitable company will update its Organisational Business Plan, i.e. stating our ambitions for 2023-28 and how and when they will be achieved. 2017-22.

Mindful of both the challenges and opportunities to be encountered within a rapidly changing 'commissioning landscape', this plan will help to ensure that Changes stays true to its co-produced and recovery ethos; continues to provide fresh, relevant and effective services, (retaining its place as a 'market leader'); and, through aligning itself to ICB strategic priorities, is able to realise its potential as a mental health service provider.

Key to this process will be:

- Continued integration with Primary Care Networks
- Embedding Changes within proposed Place-Based Partnerships and Integrated Care Systems, i.e. establishing 'provider to provider' contractual relationships; and, where appropriate, jointly commissioned services, (i.e. via PbPs and LAs).

Key plans for the future include:

- Consolidation and development of Changes existing service menu throughout Stoke on Trent and Staffordshire, i.e. to provide equity of provision across the county;
- Developing partnerships to provide bespoke services for other client groups, e.g. those with learning difficulties, physical disabilities, sensory impairment, Black Minority Ethnic (BME) communities etc;
- Identifying other development opportunities within other areas, i.e. residential care, workplace wellness, psycho-education/peer-support via social media etc;
- Increased involvement within consortia, i.e. to provide Changes mental health service menu within other health and social care models, i.e. IAPT, Drugs and Alcohol, Prison and Probation Services, Homelessness, Veterans etc, (providing the opportunity for both local and national development);
- Tendering for relevant mental health service contracts in and around Staffordshire;
- Becoming part of large Prime Providers supply-chain, providing the opportunity for local, regional and national expansion;
- Securing additional premises within North Staffordshire, i.e. a second Wellbeing Centre/office base within Stoke on Trent, Newcastle-under-Lyme or the Staffordshire Moorlands;
- Purchasing a retreat, i.e. situated within a rural location to offer Changes users sanctuary whilst early in recovery and to serve as a national training centre.

Structure, governance and management

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Changes governing document is 'Articles of Association' which details rules concerning the charitable company's administration, objects, powers, membership, Board of Directors etc.

Changes is a charitable company constituted as an incorporated association.

The Charity's Trustees are also called Company Directors who are responsible for the general control and management of the administration of the charitable company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

John Irons

Catherine Roberts

David Tunstall

(Resigned 9 September 2021)

Desmond Wootton

(Resigned 9 September 2021)

Alison Ratcliffe

Clair Davis

Stephen Sharrock

Stephen Unwin

Jennifer Manchester

(Resigned 17 November 2021)

Jonathon Ball

(Resigned 17 November 2021)

Christopher Wilton

At each annual general meeting all of the Directors must retire from office.

The charity may by ordinary resolution: (1) appoint a person who is willing to act to be a Director.

No person other than a retiring Director may be appointed a Director at any general meeting unless: (1) He or she is recommended for re-election by the Directors; or

(2) Not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given a notice that: (a) is signed by a member entitled to vote at the meeting; (b) states the members' intention to propose the appointment of a person as a Director; (c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and, (d) is signed by the person who is to be proposed to show his or her willingness to be appointed.

All members who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty-eight clear days notice of any resolution to be put to the meeting to appoint a Director other than a Director who is to retire.

Organisational Structure:

Decisions affecting the management and governance of the charitable company are made by the Board of Directors, these include decisions relating to: the selection and management of a Chief Executive Officer; the development and implementation of a long-term organisational strategy in pursue of objects as stated in Changes Articles of Association; the establishment of appropriate policies and procedures; the recruitment, support, appraisal, remuneration and discipline of Changes staff; financial management, (including fundraising and monitoring spend) etc .

Decisions relating to the day-to-day management and co-ordination of the charitable company's staff and activities are delegated to the Chief Executive Officer, (all of which must be harmonious and relate to organisational policy and strategy as determined by the Board of Directors)

Arrangements for setting the pay of the charity's key personnel is currently the same as for all other employees. Salaries are benchmarked against local salary rates for similar roles and this information is then considered by the Trustees.

CHANGES HEALTH & WELLBEING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Related parties:

In so far as it is complementary to its objectives, the charitable company is guided by both national and local policy. Consequently, in pursuit of these objectives, Changes has developed strong partnerships and cooperates with a range of statutory and voluntary organisations. These include: North Staffordshire Combined Healthcare NHS Trust, Midlands Partnership Foundation Trust, Staffordshire and Stoke-on-Trent Integrated Care Boards, Stoke-on-Trent City Council, Staffordshire County Council, VAST, Honeycomb Group, North Staffs Mind, the Dove Service, Concrete, Jobcentre Plus, Disability Solutions, Voluntary Action Stoke-on-Trent, Midland Heart, North Staffordshire YMCA, Saltbox.

Employee involvement

The charitable company's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charitable company continues and that the appropriate training is arranged. It is the policy of the charitable company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Auditor

Geens Limited, Chartered Accountants & Business Advisors, were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' report was approved by the Board of Trustees.

John Irons

Trustee

Dated: 3 November 2022

CHANGES HEALTH & WELLBEING

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Changes Health & Wellbeing for the purpose 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 operation.

The trustees are responsible for keeping adequate accounting records that 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.

CHANGES HEALTH & WELLBEING

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHANGES HEALTH & WELLBEING

Opinion

We have audited the financial statements of Changes Health & Wellbeing (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CHANGES HEALTH & WELLBEING

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHANGES HEALTH & WELLBEING

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP. FRS 102, Charities Act 2011. Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.

Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

CHANGES HEALTH & WELLBEING

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHANGES HEALTH & WELLBEING

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Geens Limited

3 November 2022

**Chartered Accountants
Statutory Auditor**

68 Liverpool Road
Stoke on Trent
Staffordshire
ST4 1BG

Geens Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHANGES HEALTH & WELLBEING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total
Income from:								
Donations and legacies	3	22,417	-	-	22,417	5,920	-	5,920
Charitable activities	4	1,839,812	-	234,902	2,074,714	1,616,375	93,116	1,709,491
Investment income	5	3	-	-	3	-	-	3
Other income		26,487	-	-	26,487	50,770	-	50,770
Total income		1,888,719	-	234,902	2,123,621	1,673,068	93,116	1,766,184
Expenditure on:								
Raising funds	6	27,947	-	-	27,947	25,920	-	25,920
Charitable activities	7	1,861,774	7,502	237,773	2,107,049	1,552,675	114,855	1,674,735
Other	11	-	4,511	-	4,511	-	-	-
Total expenditure		1,889,721	12,013	237,773	2,139,507	1,578,595	114,855	1,700,655
Net (outgoing)/incoming resources before transfers		(1,002)	(12,013)	(2,871)	(15,886)	94,473	(21,739)	65,529

CHANGES HEALTH & WELLBEING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Net (outgoing)/incoming resources before transfers		(1,002)	(12,013)	(2,871)	(15,886)	94,473	(7,205)	65,529
Gross transfers between funds		(1,310)	8,056	(6,746)	-	(14,132)	14,132	-
Net (expenditure)/income for the year/ Net movement in funds		(2,312)	(3,957)	(9,617)	(15,886)	80,341	6,927	65,529
Fund balances at 1 April 2021		129,305	27,623	290,737	447,665	48,964	20,696	382,136
Fund balances at 31 March 2022		126,993	23,666	281,120	431,779	129,305	27,623	447,665

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHANGES HEALTH & WELLBEING

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		294,602		305,506
Current assets					
Debtors	13	197,750		41,852	
Cash at bank and in hand		156,531		167,351	
		354,281		209,203	
Creditors: amounts falling due within one year	14	(217,104)		(67,044)	
Net current assets			137,177		142,159
Total assets less current liabilities			431,779		447,665
Income funds					
Restricted funds	16		281,120		290,737
<u>Unrestricted funds</u>					
Designated funds	17	23,666		27,623	
General unrestricted funds		126,993		129,305	
			150,659		156,928
			431,779		447,665

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 3 November 2022

John Irons
Trustee

Company Registration No. 07761177

CHANGES HEALTH & WELLBEING

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(2,766)		102,387
Investing activities					
Purchase of tangible fixed assets		(8,057)		(14,132)	
Investment income received		3		3	
Net cash used in investing activities			(8,054)		(14,129)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(10,820)		88,258
Cash and cash equivalents at beginning of year			167,351		79,093
Cash and cash equivalents at end of year			156,531		167,351

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Changes Health & Wellbeing is a private company limited by guarantee incorporated in England and Wales. The registered office is Victoria Court, Booth Street, Stoke on Trent, ST4 4AL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities are recognised as resources expended where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under appropriate headings. Where costs cannot be directly attributed to particular headings (support costs) they have been allocated to activities on a basis consistent with use of the resources.

The cost of Raising Funds include costs of generating voluntary income, fund raising trading and investment fees, plus a share of support costs. The costs of generating voluntary income do not include the costs of disseminating information in support of the charitable activities.

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Charitable Activities comprise those activities set out in detail in the report of the trustees.

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity. This includes internal and external audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the cost of trustee meetings and preparing the statutory accounts, plus a share of support costs.

Support costs are those costs incurred in the support of the fund raising, governance and charitable activities which cannot be directly attributed. They have been attributed to activities as described in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and building	2% straight line
Office equipment	25% reducing balance
Fixtures and fittings	15% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

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

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

1.11 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Value added tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

1.13 Pensions

The charitable company operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

(Continued)

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of assets. See note 11 for the carrying amount of property, plant and equipment, and note 1.6 for the useful economic lives of each category of asset.

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	22,417	5,920

4 Charitable activities

	2022 £	2021 £
Grants receivable for charitable activities	2,074,714	1,709,491
Analysis by fund		
Unrestricted funds - general	1,839,812	1,616,375
Restricted funds	234,902	93,116
	2,074,714	1,709,491

Performance related grants

NHS Stoke on Trent	1,013,000	781,871
NHS North Staffordshire	180,870	184,571
Stoke on Trent City Council	464,537	405,777
Other Funders	416,307	337,272
	2,074,714	1,709,491

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investment income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	3	3

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Costs of raising funds</u>		
Staff costs	27,947	25,920
	<u>27,947</u>	<u>25,920</u>

7 Charitable activities

	Provision of mental health services 2022 £	Provision of mental health services 2021 £
Staff costs	1,162,439	661,669
Depreciation and impairment	7,224	7,076
Rent and rates	15,398	15,398
Utilities	5,289	4,378
Insurance	5,533	5,107
Legal and Professional	8,212	5,086
Telephone	15,507	13,921
Printing , Stationery and postage	5,502	13,176
Subcontracted staff	318,606	382,044
Staff and Volunteers expenses	15,228	23,835
Travel	15,211	8,022
Sundry and outsourced work	255,847	290,013
	<u>1,829,996</u>	<u>1,429,725</u>
Share of support costs (see note 8)	273,180	239,239
Share of governance costs (see note 8)	3,873	5,771
	<u>2,107,049</u>	<u>1,674,735</u>
Analysis by fund		
Unrestricted funds - general	1,861,774	1,552,675
Unrestricted funds - designated	7,502	7,205
Restricted funds	237,773	114,855
	<u>2,107,049</u>	<u>1,674,735</u>

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	120,206	3,741	123,947	114,982	120,471
Depreciation	7,225	-	7,225	7,076	7,076
Rent & Rates	18,821	-	18,821	18,821	18,821
Utilities	6,466	-	6,466	5,352	5,352
Insurance	7,738	-	7,738	6,241	6,241
Legal & Professional	16,126	-	16,126	6,561	6,561
Telephone	18,954	-	18,954	17,014	17,014
Printing, postage and stationery	6,723	-	6,723	16,105	16,105
Sundry	62,858	-	62,858	41,910	41,910
Travel	1,689	-	1,689	891	891
Staff & Vol. Expenses	6,374	-	6,374	4,286	4,286
Audit fees	-	132	132	-	282
	<u>273,180</u>	<u>3,873</u>	<u>277,053</u>	<u>239,239</u>	<u>245,010</u>
Analysed between Charitable activities	<u>273,180</u>	<u>3,873</u>	<u>277,053</u>	<u>239,239</u>	<u>245,010</u>

Legal and Professional include fees payable to the auditors of £4,100 (2021- £3,900) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. Travelling expenses of £1,457 (2021 : £1,007) were paid to 2 (2021 : 2) trustees.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	61	46
Administrative	2	2
Total	<u>63</u>	<u>48</u>
Employment costs	2022 £	2021 £
Wages and salaries	1,144,952	699,643
Social security costs	106,955	73,305
Other pension costs	62,426	35,112
	<u>1,314,333</u>	<u>808,060</u>

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

(Continued)

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer, the Finance Officer, the Operations Manager, the Strategic Director and the HR & IT manager. The total employee benefits of the key management personnel of the charity were £149,345 (2021 : £173,244).

Redundancy payments amounting to £16,528 were paid during the year (2021: £Nil).

There were no employees whose annual remuneration was £60,000 or more.

11 Other

	Unrestricted funds designated 2022	Total £ 2021
Net loss on disposal of tangible fixed assets	4,511	-
	4,511	-

12 Tangible fixed assets

	Land and building £	Office equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2021	346,545	21,458	9,514	57,376	434,893
Additions	-	-	-	8,057	8,057
Disposals	-	-	-	(39,722)	(39,722)
At 31 March 2022	346,545	21,458	9,514	25,711	403,228
Depreciation and impairment					
At 1 April 2021	63,689	19,749	6,510	39,440	129,388
Depreciation charged in the year	7,072	428	450	6,499	14,449
Eliminated in respect of disposals	-	-	-	(35,211)	(35,211)
At 31 March 2022	70,761	20,177	6,960	10,728	108,626
Carrying amount					
At 31 March 2022	275,784	1,281	2,554	14,983	294,602
At 31 March 2021	282,856	1,710	3,004	17,936	305,506

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	187,294	30,648
Prepayments and accrued income	10,456	11,204
	<u>197,750</u>	<u>41,852</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	138,460	16,631
Trade creditors	22,624	6,624
Other creditors	38,780	37,020
Accruals and deferred income	17,240	6,769
	<u>217,104</u>	<u>67,044</u>

15 Retirement benefit schemes

Defined contribution schemes

The charity contributes to defined contribution pension schemes in respect of members of staff, the assets of which are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds. At the year end there were contributions due to the fund totalling £10,448 (2021: £7,020).

The charge to profit or loss in respect of defined contribution schemes was £62,426 (2021 - £35,112).

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources Expended £			Incoming resources £	Resources Expended £			
Social Enterprise Investment Fund	284,832	-	(6,947)		277,885	-	(6,947)		-	270,938
Pertemps	27,644	93,116	(107,908)		12,852	215,102	(217,772)		-	10,182
Stoke City Council Wellbeing Education Return	-	-	-		-	19,800	(13,054)		(6,746)	-
	312,476	93,116	(114,855)		290,737	234,902	(237,773)		(6,746)	281,120

Purposes of restricted funds:

Pertemps:

Provision of a wellness and recovery focused training and peer-support programme within HMP Stafford.

Stoke City Council Wellbeing Education Return

A fund for the provision of wellbeing for education return mental health training to education professionals and development of an online learning community.

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Fixed asset fund	20,696	(7,205)	14,132	27,623	(12,013)	8,056	23,666
	<u>20,696</u>	<u>(7,205)</u>	<u>14,132</u>	<u>27,623</u>	<u>(12,013)</u>	<u>8,056</u>	<u>23,666</u>

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of net assets between funds	Unrestricted fund		Designated fund		Restricted fund		Total		Unrestricted fund		Designated fund		Restricted fund		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Tangible assets	49,999		23,666		220,937		294,602		-		27,623		277,883		305,506	
Current assets/(liabilities)	76,994		-		60,183		137,177		100,103		-		42,056		142,159	
	126,993		23,666		281,120		431,779		100,103		27,623		319,939		447,665	

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19 Share Capital

Changes Health and Wellbeing is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

20 Financial commitments, guarantees and contingent liabilities

The charity received a grant of £350,000 towards the cost of the purchase of a property. If the property is sold, then in certain circumstances, the whole or part of the grant may be repayable.

21 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	6,221	4,841
Between two and five years	4,147	-
	<u>10,368</u>	<u>4,841</u>

22 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus for the year	(15,885)	65,528
Adjustments for:		
Investment income recognised in statement of financial activities	(3)	(3)
Loss on disposal of tangible fixed assets	4,511	-
Depreciation and impairment of tangible fixed assets	14,449	14,152
Movements in working capital:		
(Increase)/decrease in debtors	(155,898)	36,391
Increase/(decrease) in creditors	150,060	(3,226)
(Decrease) in deferred income	-	(10,455)
Cash (absorbed by)/generated from operations	<u>(2,766)</u>	<u>102,387</u>

23 Analysis of changes in net funds

The charitable company had no debt during the year.

CHANGES HEALTH & WELLBEING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

24 Related Party Transactions

During the year the charity entered into transactions with the spouse of the Chief Executive Officer for the provision of mindfulness training. The value of transactions for the services supplied, all being conducted on an arms length basis, was £4,500 (2021 : £12,750). The balance outstanding at the year end was £Nil (2020 : £Nil)

During the year the Charity also entered into transactions with the spouse of the former Finance Officer for the provision of marketing and product information consultancy services. The value of transactions for the services supplied, all being conducted on an arms length basis was £44,572 (2021 : £65,785). The balance outstanding at the year end was £3,065 (2021 : £Nil).

The Charity received no donations with conditions from trustees.