

# ABILITY TO CHANGE

England & Wales · Charity number 1162596

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-07-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** AMP House  
Dingwall Road  
Croydon  
Surrey  
CR0 2LX

**Phone** 02086869061

**Email** [info@abilitytochange.org.uk](mailto:info@abilitytochange.org.uk)

**Website** [www.abilitytochange.org.uk](http://www.abilitytochange.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:-TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY INCLUDING (BUT NOT LIMITED TO) THE PROVISION OF ACCOMMODATION.FOR THE PURPOSE OF THIS CLAUSE SOCIALLY EXCLUDED MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS, UNEMPLOYMENT, FINANCIAL HARDSHIP, YOUTH OR OLD AGE, ILL HEALTH (PHYSICAL OR MENTAL), SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS, DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT, POOR EDUCATIONAL OR SKILLS ATTAINMENT, RELATIONSHIP AND FAMILY BREAKDOWN, POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS, CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

**Activities:** Ability to Change is a Charity that provides a range of services for ex-offenders, vulnerable individuals, who have experienced disadvantages or homelessness.We design and deliver programmes that help people make the transition into education or employment and the ability to change from social exclusion to social inclusion

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Accommodation/housing, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Croydon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£568,660	£567,645	£69,769	9
2023-12-31	£579,939	£567,868	£68,754	10
2022-12-31	£538,743	£542,693	£56,683	10
2021-12-31	£522,463	£528,321	£60,633	6
2020-12-31	£458,972	£444,016	-	-

## Trustees

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Name	Role	Appointed
Jessica Jackson		2018-09-28
NATASHA SMITH		2015-01-11
Simmone Billy		2024-10-01

**ABILITY TO CHANGE**

England & Wales - Charity number 1162596

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# Accounts

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Charity Registered number  
1162596



Ability to Change

Ability to Change

Report and Unaudited Accounts

31 December 2024

**Ability to Change  
Report and accounts  
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**Ability to Change  
Charity Information**

**Trustees**

Natasha Smith  
Jessica Jackson  
Simone Billy ( Appointed 1/10/24)

**Independent Examiner**

Brookfield & Co  
18 Concanon Road  
London  
SW2 5TA

**Principal Address**

AMP House Serviced Offices  
AMP House – 4<sup>th</sup> Floor  
Dingwall Road  
Croydon

**Charity registration no**

1162596

Bank  
Santander  
128-130 North End  
East Croydon  
Croydon  
CR0 1UD

**Trustees Report, for year ended 31st December 2023**

**Objectives and activities**

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society including (but not limited to) the provision of accommodation..  
For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

**What**

Our charity provides supported accommodation and floating support. We work closely with private landlords, housing departments, registered social landlords and the local authority to secure temporary and permanent accommodation. Ability to Change is a Supported Housing Service, *whom provides a person-centred approach support service & network to Service Users* who have become homeless. Our work is based on individually tailored support plans for every service user underpinned by a framework of equal opportunities, anti-discrimination and mutual respect. We offer the same support package to both those who have offended and those who are at risk of offending. This is in the form of accommodation, ETE (Education, Training & Employment) and course payments. We also provide any resources needed when accessing these services such as books, stationery, and appropriate clothing for interviews or for particular job roles, such as the construction industry where specialised clothing is required.

Our Support Workers and admin staff are all given in-house training for the roles that they are undertaking, and we also use a HR service that provides an E-Learning Hub, as well as an Employee Assistance Programme for wellbeing and counselling, that all staff have access to.

**How**

In order to establish ATC's service delivery, all staff especially Support Workers are required to work within a specific skill set. This specific skill set will enable & empower all Service Users the Ability To Change their lives, maintain a positive future and move on to independent living with confidence.

We provide supported accommodation and floating support. We understand the importance of stable accommodation in helping ex-offenders and the homeless to move on from crime. We have continued to developed strong working partnerships with multiple agencies in both public and private sector organisations. Collaborating and developing new partners and secure referrals. We recognise the benefits of a collaborative, multi-agency approach.

### **Delivery of aim/Evaluation**

We are continually evaluating our service delivery and aim to ensure we achieve our objectives and maintain our service to our highest standards. We have a monthly tracker that we use to detail and track the progress being made by each service user. This includes information on training, employment and other needs that have been identified for the client and is continuously documented. We transfer this information to a yearly tracker which then provides an overall picture of what's been happening during the year. We also continue to use a record system Qnotes that holds the personal information of each client and notes are added whenever any type of contact is made or an event has happened. The tracker and record system are used for the duration of the client's time with our service.

### **Achievements and performance**

We support on average, 50 people each year, and these include service users who have been with us for more than a year, as well as new clients who come in when a space becomes available. We work with clients for at least two years on average as part of the move-on process.

We are pleased to say with yet another consecutive year our service users are progressing positively and seeking jobs and living independently.

Referred to ATC 2015/24	164
Currently residing at ATC	40
Not reoffended	148
Attended college	130
Achieved qualifications	124
Work-ready	145
1	
Maintaining positive mental health	146
Move on to own home	84

### **Benefits to the community.**

To benefit the community in 2024 we carried out several workshops, that were designed to encourage positivity, support well-being and enhance growth amongst our service users. The topics were:

#### **CV Writing & Interview Techniques**

Some of the tips offered when writing a CV is to ensure that it is clear and concise and to remember that it provides an opportunity to demonstrate how you want the employer to see you

## Positive and Healthy Relationships

This topic focussed on qualities of a healthy relationship, barriers to forming and maintaining healthy relationships, and how to identify unhealthy relationship patterns.  
Confidence Building & Communications

## Motivation & Productivity.

This topic discussed the meaning of, and the signs of healthy and low self-esteem, motivation, and ways in which we can stay motivated. The session also discussed the meaning of, and the three pillars of productivity.

## Confidence Building & Communications

to enable service users to have the 'Ability to Change' from social exclusion to social inclusion.

## Statement of trustees' responsibilities

The trustees of Ability to Change are responsible for preparing the Trustees' Annual 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 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
- make judgments and accounting 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 business.

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. We have an employee that rents her house out to the Charity. Trustees 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.

This report was approved by the Board of Trustees and signed on its behalf.

Trustee

Dated:

  
15.10.25

**INDEPENDENT EXAMINER'S REPORT**  
to the trustees of Ability to Change

We report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Charities Act 2011 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

- to follow the procedures laid down in the general Directions given by the Charity Commission under the Charities Act 2011; and
- examine the accounts under the Charities Act 2011.
- to state whether particular matters have come to our attention

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

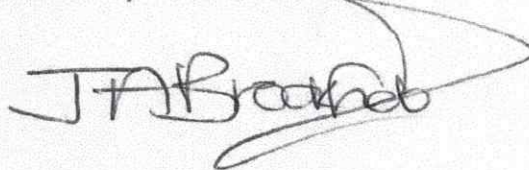
**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe in any material respect the requirements:

to keep accounting records in accordance with 5.30 of the Charities Act 2011; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice; Accounting and reporting by Charities

have not been met.

J A Brookfield  
Brookfield & Co  
Registered Auditors



Date:

25/10/23

**Ability to Change  
Statement of Financial Activities  
for the year ended 31 December 2024**


	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
Notes	2024 £	2024 £	2024 £	2023 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds:</i>				
Income from Property Management		554,936	554,936	579,914
Voluntary Income - Grants and donations		-	-	25
Profit on disposal of Fixed asset		13,724	13,724	
Investment income	-	-	-	-
<b>Total Incoming Resources</b>	-	568,660	568,660	579,939
<b>Resources expended</b>				
<i>Costs of generating funds</i>				
Charitable activities	2,220	562,575	564,795	566,268
Governance	-	2,850	2,850	1,600
<b>Total resources expended</b>	2,220	565,425	567,645	567,868
Net incoming resources expended for the Year	(2,220)	3,235	1,015	12,071
Funds brought forward	4,143	64,611	68,754	56,683
<b>Total Funds carried forward</b>	1,923	67,846	69,769	68,754

**Ability to Change  
Balance Sheet  
as at 31 December 2024**

	Notes	2024 £	2023 £
Tangible fixed assets	4	29,199	14,681
<b>Current assets</b>			
Debtors	3	32,408	32,822
Cash at bank and in hand		<u>18,472</u>	<u>29,418</u>
		<u>50,880</u>	<u>62,240</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(8,520)</u>	<u>(7,288)</u>
<b>Net current assets</b>		42,360	54,952
<b>Creditors: amounts falling due after one year</b>	5	(1,790)	(879)
<b>Total assets</b>		<u>69,769</u>	<u>68,754</u>
<b>Funds of the Charity</b>			
Restricted Funds		1,923	4,143
General Funds		67,846	64,611
<b>Total Funds</b>	6	<u>69,769</u>	<u>68,754</u>

The notes on pages 8 to 11 form part of these accounts

Approved by the board on

Trustee 

18.10.25

## 1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

### a) Basis of Preparation

The financial statements have been prepared in accordance with the Charities Act 2011.

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing contracts and grant aid and as a consequence the going concern basis is also dependent on continuing contracts and grant aid. The particular accounting policies adopted are set out below.

### b) Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the charity for expenditure or appropriation to reserves for internally designated purposes. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

### c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

### d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. floor areas, per capita or estimated usage

### e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on a reducing balance basis at the rates of 25% per annum.

### f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

### g) Cash at bank and in hand

*Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.*

### h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

### i) Pensions

Contributions to employee pension schemes are in line with government legislation.

**Ability to Change**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**2 Taxation**

Subject to agreement with the Inspector of Taxes, the charity is exempt from the payment of any Taxes to the extent it is a registered charity and not liable for Income Tax or Corporation Tax on income derived from its charitable activities. The company does not have a liability to register for VAT.

**3 Surplus for the period**

The surplus for the period is stated after charging:

	2024	2023
	£	£
Depreciation	7,143	4,893
Independent Examination and accountancy fees Brookfield & Co	<u>2,850</u>	<u>1,600</u>

**4 Staff costs**

Staff costs were as follows

	2024	2023
	£	£
Salary and pension costs	137,401	150,282
Social Security costs	<u>6,621</u>	<u>5,837</u>
	<u>144,022</u>	<u>156,119</u>

	2024	2023
	£	£
Numbers of full time employees or full time equivalents		
Charitable activities	8	8
Administration	<u>2</u>	<u>2</u>
	<u>10</u>	<u>10</u>

No employee had emoluments in excess of £60,000 (2023:Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

**1 Incoming resources from generated funds:**

	Restricted	Unrestricted	2024	2023
	£	£	Total	Total
			£	£
<b>Provision of supported accomodation and floating support</b>				
Rental Income		554,936	554,936	579,914
Voluntary Income - Grants and donations	-	-	-	-
	<u>-</u>	<u>554,936</u>	<u>554,936</u>	<u>579,914</u>

**2 Analysis of project, governance and support costs**

	Charitable Activities	Fundraising & Publicity	Governance	Support Services	2023 Total
	£	£	£	£	£
Property Maintenance	23,264	-	-	-	23,264
Other Property running costs	1,386	-	-	-	1,386
Rent	263,070	-	-	-	263,070
Starter Packs	2,745	-	-	-	2,745
Depreciation	-	-	-	7,143	7,143
Office Costs	-	-	-	14,884	14,884
HP and Directors Loan Interest	-	-	-	1,478	1,478
Wages and salaries	144,022	-	-	-	144,022
Rates and Water	-	-	-	24,496	24,496
Advertising and promotional expenses	-	-	-	62	62
Light and Heat	-	-	-	32,032	32,032
Telephone	-	-	-	8,218	8,218
Postage and Stationery	-	-	-	1,693	1,693
Office Rent	-	-	-	16,421	16,421
Travel and Subsistence	-	-	-	5,038	5,038
Professional Fees	-	-	-	14,723	14,723
Independent Examiner	-	-	2,850	2,850	2,850
Subscriptions	-	-	-	2,123	2,123
Training	1,997	-	-	-	1,997
Other office costs	-	-	-	-	-
Sundries	-	-	-	-	-
	<u>436,484</u>	<u>-</u>	<u>2,850</u>	<u>131,161</u>	<u>567,645</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2024

3 Resources analysed by Charitable Activity

	Staff Costs	Publicity, fundraising & Office Costs	Charitable Activities including Premises Costs	Professional, Legal & Accounting Fees and Trustees expenses	Depreciation	2023 Total
	£	£	£	£	£	£
Supporting Ex Offenders and other vulnerable adults	146,019	101,407	295,503	17,573	7,143	567,645
<b>Total resources expended</b>	<b>146,019</b>	<b>101,407</b>	<b>295,503</b>	<b>17,573</b>	<b>7,143</b>	<b>567,645</b>

4 Tangible fixed assets

	Motor Vehicle	Computer equipment	Fixtures and Fittings	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 January 2024	33,681	8,737	16,811	59,229
Additions in the period	30,729	-	-	30,729
Disposal	(33,681)			(33,681)
<b>Balance at 31 December 2024</b>	<b>30,729</b>	<b>8,737</b>	<b>16,811</b>	<b>56,277</b>
<b>Depreciation</b>				
Balance at 1 January 2024	23,789	6,698	14,061	44,548
Charge for the year	5,946	509	688	7,143
On disposals	(24,613)			(24,613)
<b>Balance at 31 December 2024</b>	<b>5,122</b>	<b>7,207</b>	<b>14,749</b>	<b>27,078</b>
<b>Net Book Value</b>				
At 31 December 2024	25,607	1,530	2,062	29,199
At 31 December 2023	9,892	2,039	2,750	14,681

3 Debtors

	2024	2023
	£	£
Housing Benefit Receivable	27,026	21,491
Other debtors	5,382	11,331
	<b>32,408</b>	<b>32,822</b>

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Sundry creditors	3,150	3,150
Finance lease and HP contracts	5,370	4,138
	<b>8,520</b>	<b>7,288</b>

5 Creditors: amounts falling due after one year

	2024	2023
	£	£
Finance lease and HP contracts	1,790	879
	<b>1,790</b>	<b>879</b>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2024

5 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	29,199	29,199
Current Assets	1,923	48,957	50,880
Current Liabilities	-	(8,520)	(8,520)
Creditors: amounts falling due after one year	-	(1,790)	(1,790)
	<u>1,923</u>	<u>67,846</u>	<u>69,769</u>

6 Analysis of net assets between funds

	At 1/1/24 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/12/24 £
<b>Restricted Funds:</b>					
Big Lottery	4,143	-	2,220	-	1,923
<b>Unrestricted Funds:</b>					
General Fund	64,611	568,660	565,425	-	67,846
<b>Total Unrestricted Funds</b>	<u>68,754</u>	<u>568,660</u>	<u>567,645</u>	<u>-</u>	<u>69,769</u>

7 Related party transactions and trustees' remuneration

During the year rent was paid in total of £22,200 (2023:£22,200) to the CEO. This rent was paid at normal commercial rates. A £10,000 loan was advanced to the CEO in November 2023 repayable by December 2025 with interest charged at 5.5 %. Trustees received no emoluments (2022 £nil). No travel expenses were paid to Trustees in the period (2023 £Nil).

**ABILITY TO CHANGE**

England & Wales - Charity number 1162596

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# Accounts

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Charity Registered number  
1162596



Ability to Change

Ability to Change

Report and Unaudited Accounts

31 December 2023

**Ability to Change  
Report and accounts  
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Charity Information**

**Trustees**

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**Independent Examiner**

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### **Achievements and performance**

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Referred to ATC 2015/23	147
Currently residing at ATC	38
Not reoffended	132
Attended college	120
Achieved qualifications	115
Work-ready	132
Maintaining positive mental health	133
Move on to own home	74

### **Benefits to the community.**

To benefit the community in 2023 we carried out several workshops, that were designed to encourage positivity, support well-being and enhance growth amongst our service users. The topics were:

#### **CV Writing & Interview Techniques**

*Some of the tips offered when writing a CV is to ensure that it is clear and concise and to remember that it provides an opportunity to demonstrate how you want the employer to see you*

#### **Positive and Healthy Relationships**

This topic focussed on qualities of a healthy relationship, barriers to forming and maintaining healthy relationships, and how to identify unhealthy relationship patterns.  
Confidence Building & Communications

#### **Motivation & Productivity.**

This topic discussed the meaning of, and the signs of healthy and low self-esteem, motivation, and ways in which we can stay motivated. The session also discussed the meaning of, and the three pillars of productivity.

#### **Confidence Building & Communications**

to enable service users to have the 'Ability to Change' from social exclusion to social inclusion.

### Statement of trustees' responsibilities

The trustees of Ability to Change are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Charity 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 Charity and of the incoming resources and application of resources, including the Income and expenditure, of the charity 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
- make judgments and accounting 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 business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees and signed on its behalf.

Trustee   
Dated: 23/10/2024 NATASHA SMITH

**INDEPENDENT EXAMINER'S REPORT**  
**to the trustees of Ability to Change**

We report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

*The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Charities Act 2011 and that an independent examination is needed.*

Having satisfied ourselves that the charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

- to follow the procedures laid down in the general Directions given by the Charity Commission under the Charities Act 2011; and
- examine the accounts under the Charities Act 2011.
- to state whether particular matters have come to our attention

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe in any material respect the requirements:

to keep accounting records in accordance with S.30 of the Charities Act 2011; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice; Accounting and reporting by Charities

have not been met.

J A Brookfield  
Brookfield & Co  
Registered Auditors

Date: 24/10/24

judith brookfield

**Ability to Change  
Statement of Financial Activities  
for the year ended 31 December 2023**


		Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Income from Property Management			579,914	579,914	528,793
Voluntary Income - Grants and donations			25	25	9,950
Investment income		-	-	-	-
<b>Total Incoming Resources</b>		-	579,939	579,939	538,743
<b>Resources expended</b>					
<i>Costs of generating funds</i>					
Charitable activities		2,220	564,048	566,268	541,143
Governance		-	1,600	1,600	1,550
<b>Total resources expended</b>	6	2,220	565,648	567,868	542,693
<i>Net incoming resources expended for the Year</i>		(2,220)	14,291	12,071	(3,950)
Funds brought forward		6,363	50,320	56,683	60,633
<b>Total Funds carried forward</b>		4,143	64,611	68,754	56,683

**Ability to Change  
Balance Sheet  
as at 31 December 2023**

	Notes	2023 £	2022 £
Tangible fixed assets	8	14,681	19,574
<b>Current assets</b>			
Debtors	9	32,822	24,237
Cash at bank and in hand		29,418	22,698
		<u>62,240</u>	<u>46,935</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(7,288)</u>	<u>(5,688)</u>
<b>Net current assets</b>		54,952	41,247
<b>Creditors: amounts falling due after one year</b>	11	(879)	(4,138)
<b>Total assets</b>		<u>68,754</u>	<u>56,683</u>
<b>Funds of the Charity</b>			
Restricted Funds		4,143	6,363
General Funds		64,611	50,320
<b>Total Funds</b>	13	<u>68,754</u>	<u>56,683</u>

The notes on pages 8 to 11 form part of these accounts

Approved by the board on

Trustee  , 23/10/24  
NATASHA SMITH

**Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2023**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the Charities Act 2011.

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing contracts and grant aid and as a consequence the going concern basis is also dependent on continuing contracts and grant aid. The particular accounting policies adopted are set out below.

**b) Restricted and Unrestricted Funds**

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the charity for expenditure or appropriation to reserves for internally designated purposes. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. floor areas, per capita or estimated usage

**e) Tangible Fixed Assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on a reducing balance basis at the rates of 25% per annum.

**f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**g) Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

**i) Pensions**

Contributions to employee pension schemes are in line with government legislation.

**Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2023**

**2 Taxation**

Subject to agreement with the Inspector of Taxes, the charity is exempt from the payment of any Taxes to the extent it is a registered charity and not liable for Income Tax or Corporation Tax on income derived from its charitable activities. The company does not have a liability to register for VAT.

**3 Surplus for the period**

The surplus for the period is stated after charging:

	2023	2022
	£	£
Depreciation		
Independent Examination and accountancy fees Brookfield & Co	4,893	6,525
	<u>1,600</u>	<u>1,550</u>

**4 Staff costs**

Staff costs were as follows

	2023	2022
	£	£
Salary and pension costs	150,282	125,863
Social Security costs	5,837	5,032
	<u>156,119</u>	<u>130,895</u>

	2023	2022
	£	£
Numbers of full time employees or full time equivalents		
Charitable activities	8	8
Administration	2	2
	<u>10</u>	<u>10</u>

No employee had emoluments in excess of £60,000 (2022:Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

**5 Incoming resources from generated funds:**

	Restricted	Unrestricted	2023 Total	2022 Total
	£	£	£	£
<b>Provision of supported accomodation and floating support</b>				
Rental Income		579,914	579,914	528,793
Voluntary Income - Grants and donations	-	25	25	-
	<u>-</u>	<u>579,939</u>	<u>579,939</u>	<u>528,793</u>

**6 Analysis of project, governance and support costs**

	Charitable Activities	Fundraising & Publicity	Governance	Support Services	2023 Total
	£	£	£	£	£
Property Maintenance	31,809	-	-	-	31,809
Other Property running costs	13,795	-	-	-	13,795
Rent	236,833	-	-	-	236,833
Starter Packs	4,790	-	-	-	4,790
Depreciation	-	-	-	4,893	4,893
Accountancy	-	-	-	1,092	1,092
HP Interest	-	-	-	1,216	1,216
Wages and salaries	156,119	-	-	-	156,119
Rates and Water	-	-	-	23,284	23,284
Advertising and promotional expenses	-	-	-	545	545
Light and Heat	-	-	-	34,759	34,759
Telephone	-	-	-	6,858	6,858
Postage and Stationery	-	-	-	2,092	2,092
Office Rent	-	-	-	29,240	29,240
Travel and Subsistence	-	-	-	8,504	8,504
Professional Fees	-	-	-	4,582	4,582
Independent Examiner	-	-	-	-	1,600
Subscriptions	-	-	1,600	-	1,600
Training	1,247	-	-	1,889	1,889
Other office costs	-	-	-	-	1,247
Sundries	-	-	-	1,350	1,350
	<u>444,593</u>	<u>-</u>	<u>1,600</u>	<u>121,675</u>	<u>567,868</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2023

7 Resources analysed by Charitable Activity

	Staff Costs	Publicity, fundraising & Office Costs	Charitable Activities including Premises Costs	Professional, Legal & Accounting Fees and Trustees expenses	Depreciation	2023 Total
	£	£	£	£	£	£
Supporting Ex Offenders and other vulnerable adults	157,366	103,696	295,731	6,182	4,893	567,868
<b>Total resources expended</b>	<b>157,366</b>	<b>103,696</b>	<b>295,731</b>	<b>6,182</b>	<b>4,893</b>	<b>567,868</b>

8 Tangible fixed assets

	Motor Vehicle	Computer equipment	Fixtures and Fittings	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 January 2023	33,681	8,737	16,811	59,229
Additions in the period	-	-	-	-
Balance at 31 December 2023	<u>33,681</u>	<u>8,737</u>	<u>16,811</u>	<u>59,229</u>
<b>Depreciation</b>				
Balance at 1 January 2023	20,492	6,019	13,144	39,655
Charge for the year	3,297	679	917	4,893
Balance at 31 December 2023	<u>23,789</u>	<u>6,698</u>	<u>14,061</u>	<u>44,548</u>
<b>Net Book Value</b>				
At 31 December 2023	<u>9,892</u>	<u>2,039</u>	<u>2,750</u>	<u>14,681</u>
At 31 December 2022	<u>13,189</u>	<u>2,718</u>	<u>3,667</u>	<u>19,574</u>

9 Debtors

	2023	2022
	£	£
Housing Benefit Receivable	21,491	22,655
Other debtors	11,331	1,582
	<u>32,822</u>	<u>24,237</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Sundry creditors	3,150	1,550
Finance lease and HP contracts	4,138	4,138
	-	-
	<u>7,288</u>	<u>5,688</u>

11 Creditors: amounts falling due after one year

Finance lease and HP contracts	879	4,138
	<u>879</u>	<u>4,138</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2023

12 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	14,681	14,681
Current Assets	4,143	58,097	62,240
Current Liabilities	-	(7,288)	(7,288)
Creditors: amounts falling due after one year	-	(879)	(879)
	<u>4,143</u>	<u>64,611</u>	<u>68,754</u>

13 Analysis of net assets between funds

	At 1/1/23 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/12/23 £
<b>Restricted Funds:</b>					
Big Lottery	6,363	-	2,220	-	4,143
<b>Unrestricted Funds:</b>					
General Fund	50,320	579,939	565,648	-	64,611
<b>Total Unrestricted Funds</b>	<u>56,683</u>	<u>579,939</u>	<u>567,868</u>	<u>-</u>	<u>68,754</u>

14 Related party transactions and trustees' remuneration

During the year rent was paid in total of £22,200 (2022;£22,200) to the CEO. This rent was paid at normal commercial rates. A £10,000 loan was advanced to the CEO in November 2023 repayable by December 2025 with interest charged at 5.5 %. Trustees received no emoluments (2022 £nil). No travel expenses were paid to Trustees in the period (2022 £Nil).

**ABILITY TO CHANGE**

England & Wales - Charity number 1162596

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# Accounts

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Charity Registered number  
1162596



Ability to Change

Ability to Change

Report and Unaudited Accounts

31 December 2022

**Ability to Change  
Report and accounts  
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**Ability to Change  
Charity Information**

**Trustees**

Natasha Smith

Bianca Hinds

Jessica Jackson

**Independent Examiner**

Brookfield & Co

18 Concanon Road

London

SW2 5TA

**Principal Address**

The Lansdowne Building

2 Lansdowne Road

Croydon

CR9 2ER

**Charity registration no**

1162596

Bank

Santander

128-130 North End

East Croydon

Croydon

CRO 1UD

ABILITY TO CHANGE  
(A Charitable Incorporated Organisation)

## **Trustees Report, for year ended 31st December 2022**

### **Objectives and activities**

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society including (but not limited to) the provision of accommodation.. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

### **What**

Our charity provides supported accommodation and floating support. We work closely with private landlords, housing departments, registered social landlords and the local authority to secure temporary and permanent accommodation. Ability to Change is a Supported Housing Service, whom provides a person-centred approach support service & network to Service Users who have become homeless. Our work is based on individually tailored support plans for every service user underpinned by a framework of equal opportunities, anti-discrimination and mutual respect. We offer the same support package to both those who have offended and those who are at risk of offending. This is in the form of accommodation, ETE (Education, Training & Employment) and course payments. We also provide any resources needed when accessing these services such as books, stationery, and appropriate clothing for interviews or for particular job roles, such as the construction industry where specialised clothing is required. Our Support Workers and admin staff are all given in-house training for the roles that they are undertaking, and we also use a HR service that provides an E-Learning Hub, as well as an Employee Assistance Programme for wellbeing and counselling, that all staff have access to.

### **How**

In order to establish ATC's service delivery, all staff especially Support Workers are required to work within a specific skill set. This specific skill set will enable & empower all Service Users the Ability To Change their lives, maintain a positive future and move on to independent living with confidence.

We provide supported accommodation and floating support. We understand the importance of stable accommodation in helping ex-offenders and the homeless to move on from crime. We have continued to developed strong working partnerships with multiple agencies in both public and private sector organisations. Collaborating and developing new partners and secure

referrals. We recognise the benefits of a collaborative, multi-agency approach.

### **Delivery of aim/Evaluation**

We are continually evaluating our service delivery and aim to ensure we achieve our objectives and maintain our service to our highest standards. We have a monthly tracker that we use to detail and track the progress being made by each service user. This includes information on training, employment and other needs that have been identified for the client and is continuously documented. We transfer this information to a yearly tracker which then provides an overall picture of what's been happening during the year. We also continue to use a record system Qnotes that holds the personal information of each client and notes are added whenever any type of contact is made or an event has happened. The tracker and record system are used for the duration of the client's time with our service.

### **Achievements and performance**

We support on average, 50 people each year, and these include service users who have been with us for more than a year, as well as new clients who come in when a space becomes available. We work with clients for at least two years on average as part of the move-on process. We are pleased to say with yet another consecutive year our service users are progressing positively and seeking jobs and living independently.

Referred to ATC 2015/22	129
Currently residing at ATC	42
Not reoffended	107
Attended college	105
Achieved qualifications	98
Work-ready	114
Maintaining positive mental health	122
Move on to own home	54

### **Benefits to the community.**

To benefit the community in 2022 we carried out several workshops, that were designed to encourage positivity, support well-being and enhance growth amongst our service users. The topics were:

#### **CV Writing & Interview Techniques**

Some of the tips offered when writing a CV is to ensure that it is clear and concise and to remember that it provides an opportunity to demonstrate how you want the employer to see you

#### **Positive and Healthy Relationships**

This topic focussed on qualities of a healthy relationship, barriers to forming and maintaining healthy relationships, and how to identify unhealthy relationship patterns.

Confidence Building & Communications

#### **Motivation & Productivity.**

This topic discussed the meaning of, and the signs of healthy and low self-esteem, motivation, and ways in which we can stay motivated. The session also discussed the meaning of, and the three pillars of productivity.

#### **Confidence Building & Communications**

to enable service users to have the 'Ability to Change' from social exclusion to social inclusion.

### Statement of trustees' responsibilities

The trustees of Ability to Change are responsible for preparing the Trustees' Annual 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 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
- make judgments and accounting 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 business.

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. We have an employee that rents her house out to the Charity. Trustees 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.

This report was approved by the Board of Trustees and signed on its behalf.

NATASHA SMITH



Trustee

Dated: 26.10.23

**INDEPENDENT EXAMINER'S REPORT**  
to the trustees of Ability to Change

We report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Charities Act and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

- to follow the procedures laid down in the general Directions given by the Charity Commission under the Charities Act; and
- examine the accounts under the Charities Act.
- to state whether particular matters have come to our attention

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

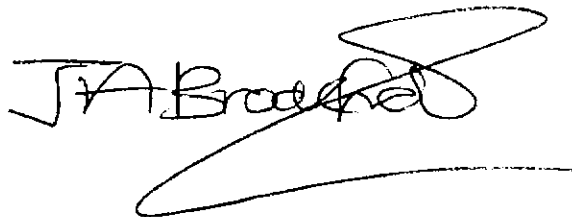
**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe in any material respect the requirements:

to keep accounting records in accordance with S.30 of the Charities Act 2011; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice; Accounting and reporting by Charities

have not been met.

J A Brookfield  
Brookfield & Co  
Registered Auditors



Date: 26 October 2023

**Ability to Change  
Statement of Financial Activities  
for the year ended 31 December 2022**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Notes</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Income from Property Management			528,793	528,793	522,463
Voluntary Income - Grants and donations		9,945	5	9,950	
Investment income		-	-	-	-
<b>Total Incoming Resources</b>		<b>9,945</b>	<b>528,798</b>	<b>538,743</b>	<b>522,463</b>
<b>Resources expended</b>					
<i>Costs of generating funds</i>					
Charitable activities		3,582	537,561	541,143	526,721
Governance		-	1,550	1,550	1,600
<b>Total resources expended</b>	6	<b>3,582</b>	<b>539,111</b>	<b>542,693</b>	<b>528,321</b>
Net incoming resources expended for the Year		6,363	(10,313)	(3,950)	(5,858)
Funds brought forward		-	60,633	60,633	66,491
<b>Total Funds carried forward</b>		<b>6,363</b>	<b>50,320</b>	<b>56,683</b>	<b>60,633</b>

**Ability to Change  
Balance Sheet  
as at 31 December 2022**

	Notes	2022 £	2021 £
Tangible fixed assets	8	19,574	25,137
<b>Current assets</b>			
Debtors	9	24,237	24,299
Cash at bank and in hand		<u>22,698</u>	<u>26,591</u>
		<u>46,935</u>	<u>50,890</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(5,688)</u>	<u>(8,251)</u>
<b>Net current assets</b>		41,247	42,639
<b>Creditors: amounts falling due after one year</b>	11	(4,138)	(7,143)
<b>Total assets</b>		<u><u>56,683</u></u>	<u><u>60,633</u></u>
<b>Funds of the Charity</b>			
Restricted Funds		6,363	-
General Funds		50,320	60,633
<b>Total Funds</b>	13	<u><u>56,683</u></u>	<u><u>60,633</u></u>

The notes on pages 8 to 11 form part of these accounts

Approved by the board on

Trustee *NATASHA SMITH*  
*N. Smith*  
26.10.23

**Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2022**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing contracts and grant aid and as a consequence the going concern basis is also dependent on continuing contracts and grant aid. The particular accounting policies adopted are set out below.

**b) Restricted and Unrestricted Funds**

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the charity for expenditure or appropriation to reserves for internally designated purposes. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. floor areas, per capita or estimated usage

**e) Tangible Fixed Assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on a reducing balance basis at the rates of 25% per annum.

**f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**g) Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

**i) Pensions**

Contributions to employee pension schemes are in line with government legislation.

**Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2022**

**2 Taxation**

Subject to agreement with the Inspector of Taxes, the charity is exempt from the payment of any Taxes to the extent it is a registered charity and not liable for Income Tax or Corporation Tax on income derived from its charitable activities. The company does not have a liability to register for VAT.

**3 Surplus for the period**

The surplus for the period is stated after charging:

	2022	2021
	£	£
Depreciation	6,525	8,380
Independent Examination and accountancy fees Brookfield & Co	1,550	1,600

**4 Staff costs**

Staff costs were as follows

	2022	2021
	£	£
Salary and pension costs	125,863	124,386
Social Security costs	5,032	8,467
	<u>130,895</u>	<u>132,853</u>

	2022	2021
	£	£
Numbers of full time employees or full time equivalents		
Charitable activities	8	4
Administration	2	2
	<u>10</u>	<u>6</u>

No employee had emoluments in excess of £60,000 (2022:Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

**5 Incoming resources from generated funds:**

	Restricted	Unrestricted	2022 Total	2021 Total
	£	£	£	£
<b>Provision of supported accommodation and floating support</b>				
Rental Income		528,793	528,793	522,463
Voluntary Income - Grants and donations	9,945	5	9,950	-
	<u>9,945</u>	<u>528,798</u>	<u>538,743</u>	<u>522,463</u>

**6 Analysis of project, governance and support costs**

	Charitable Activities	Fundraising & Publicity	Governance	Support Services	2021 Total
	£	£	£	£	£
Property Maintenance	26,379	-	-	-	26,379
Other Property running costs	20,645	-	-	-	20,645
Rent	238,330	-	-	-	238,330
Starter Packs	3,860	-	-	-	3,860
Depreciation	6,525	-	-	6,525	6,525
Accountancy	-	-	-	896	896
HP Interest	-	-	-	1,332	1,332
Wages and salaries	130,895	-	-	-	130,895
Rates and Water	-	-	-	26,659	26,659
Advertising and promotional expenses	-	-	-	537	537
Light and Heat	-	-	-	29,262	29,262
Telephone	-	-	-	5,829	5,829
Postage and Stationery	-	-	-	2,347	2,347
Office Rent	-	-	-	27,464	27,464
Travel and Subsistence	12,804	-	-	12,804	12,804
Professional Fees	-	-	-	1,507	1,507
Independent Examiner	-	-	1,550	-	1,550
Subscriptions	-	-	-	1,365	1,365
Training	3,956	-	-	-	3,956
Other office costs	-	-	-	469	469
Sundries	-	-	-	82	82
	<u>443,394</u>	<u>-</u>	<u>1,550</u>	<u>117,078</u>	<u>542,693</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2022

7 Resources analysed by Charitable Activity

	Staff Costs	Publicity, fundraising & Office Costs	Charitable Activities including Premises Costs	Professional, Legal & Accounting Fees and Trustees expenses	Depreciation	2022 Total
	£	£	£	£	£	£
Supporting Ex Offenders and other vulnerable adults	134,851	96,242	302,018	3,057	6,525	542,693
<b>Total resources expended</b>	<b>134,851</b>	<b>96,242</b>	<b>302,018</b>	<b>3,057</b>	<b>6,525</b>	<b>542,693</b>

8 Tangible fixed assets

	Motor Vehicle	Computer equipment	Fixtures and Fittings	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 January 2022	33,681	7,775	16,811	58,267
Additions in the period	-	962	-	962
Balance at 31 December 2022	33,681	8,737	16,811	59,229
<b>Depreciation</b>				
Balance at 1 January 2022	16,096	5,113	11,921	33,130
Charge for the year	4,396	906	1,223	6,525
Balance at 31 December 2022	20,492	6,019	13,144	39,655
<b>Net Book Value</b>				
At 31 December 2022	13,189	2,718	3,667	19,574
At 31 December 2021	17,585	2,662	4,890	25,137

9 Debtors

	2022	2021
	£	£
Housing Benefit Receivable	22,655	22,207
Other debtors	1,582	2,092
	<b>24,237</b>	<b>24,299</b>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Sundry creditors	1,550	1,450
Finance lease and HP contracts	4,138	6,801
	<b>5,688</b>	<b>8,251</b>

11 Creditors: amounts falling due after one year

Finance lease and HP contracts	4,138	7,143
	<b>4,138</b>	<b>7,143</b>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2022

12 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	19,574	19,574
Current Assets	6,363	40,572	46,935
Current Liabilities	-	(5,688)	(5,688)
Creditors: amounts falling due after one year	-	(4,138)	(4,138)
	<u>6,363</u>	<u>50,320</u>	<u>56,683</u>

13 Analysis of net assets between funds

	At 1/1/22 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/12/22 £
<b>Restricted Funds:</b>					
Big Lottery	-	9,945	3,582	-	6,363
<b>Unrestricted Funds:</b>					
General Fund	60,633	528,798	539,111	-	50,320
<b>Total Unrestricted Funds</b>	<u>60,633</u>	<u>538,743</u>	<u>542,693</u>	<u>-</u>	<u>56,683</u>

14 Related party transactions and trustees' remuneration

During the year rent was paid in total of £22,200 (2021:£22,200) to the CEO. This rent was paid at normal commercial rates. Trustees received no emoluments (2021 £nil). No travel expenses were paid to Trustees in the period (2021 £Nil).

**ABILITY TO CHANGE**

England & Wales - Charity number 1162596

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# Accounts

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Charity Registered number  
1162596



Ability to Change

Ability to Change

Report and Unaudited Accounts

31 December 2021

**Ability to Change  
Report and accounts  
Contents**

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**Ability to Change  
Charity Information**

**Trustees**

Natasha Smith  
Bianca Hinds  
Jessica Jackson

**Independent Examiner**

Brookfield & Co  
18 Concanon Road  
London  
SW2 5TA

**Principal Address**

The Lansdowne Building  
2 Lansdowne Road  
Croydon  
CR9 2ER

**Charity registration no**

1162596

Bank  
Santander  
128-130 North End  
East Croydon  
Croydon  
CR0 1UD

**Trustees Report, for year ended 31st December 2021**  
**Objectives and activities**

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society including (but not limited to) the provision of accommodation..  
For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

**What**

Ability to Change is a Supported Housing Service, whom provides a person-centred approach support service & network to Service Users who have become homeless. Our work is based on individually tailored support plans for every service user underpinned by a framework of equal opportunities, anti-discrimination and mutual respect. We work holistically and by linking service users in with appropriate community resources and services.

We design and deliver programmes that help people make the transition into education or employment and the ability to change from social exclusion to social inclusion.

We believe strongly in the importance of engaging in opportunities that will create a lifestyle that will reduce the likelihood of reoffending.

Our skilled team of staff and volunteers will work alongside service users to encourage and identify their aspirations. We also work proactively with local employers to create opportunities for both voluntary and paid work.

**How**

In order to establish ATC's service delivery, all staff especially Support Workers are required to work within a specific skill set. This specific skill set will enable & empower all Service Users the Ability To Change their lives, maintain a positive future and move on to independent living with confidence.

We provide supported accommodation and floating support. We understand the importance of stable accommodation in helping ex-offenders and the homeless to move on from crime. We have continued to developed strong working partnerships with multiple agencies in both public and private sector organisations. Collaborating and developing new partners and secure referrals. We recognise the benefits of a collaborative, multi-agency approach.

## Delivery of aim/Evaluation

Our charity is committed to providing the best service and experience as possible. To evaluate the service, we deliver and to get the most honest feedback. We sent out a survey to our 42 service users, 35 (80%) replied. We asked our service users to score our performance on a scale of strongly agree, neither or strongly disagree

Satisfied overall with the service of ATC	84%
Staff are friendly and approachable	92%
ATC provides an efficient and effective service	84%
ATC treats their residents fairly	92%
Satisfied with communications	92%
ATC are good at keeping residents informed	92%
Satisfied with quality of home	75%
Satisfied with the security and safety of the scheme	84%
Satisfied with the standard of repairs/maintenance service	84%
Satisfied with the value of service charge	84%

## Achievements and performance

Although the pandemic continued into 2021, restrictions eased up throughout the year. Service users continued with online courses with the computers we provided them with in their homes. They were also able to go out to college, which helped maintain a positive mindset. We are pleased to say with another consecutive year, none of our service users reoffended and went back to prison during 2021.

	Nos.
Referred to ATC 2015/21	109
Currently residing at ATC	42
Not reoffended	86
Attended college	77
Achieved qualifications	69
Work-ready	92
Maintaining positive mental health	96
Move on to own home	38

## COVID-19 Response

### Visits to Offices

Our offices remained open and regular appointments went back to normal. When entering the office sanitation is provided.

### Visiting the home

Support workers/Housing manager continue to visit the houses on a regular basis.

## Statement of trustees' responsibilities

The trustees of Ability to Change are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

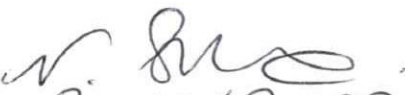
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of the incoming resources and application of resources, including the Income and expenditure, of the charitable company for that 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
- make judgments and accounting 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 business.

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. We have an employee that rents her house out to the Charity. Trustees 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.

This report was approved by the Board of Trustees on 30 September 2022 and signed on its behalf.

Trustee  
Dated:

  
30/9/2022

## **INDEPENDENT EXAMINER'S REPORT**

**to the trustees of Ability to Change**

We report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 11.

### **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Charities Act and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

- to follow the procedures laid down in the general Directions given by the Charity Commission under the Charities Act; and
- examine the accounts under the Charities Act.
- to state whether particular matters have come to our attention

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe in any material respect the requirements:

*to keep accounting records in accordance with S.30 of the Charities Act 2011; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice; Accounting and reporting by Charities*

have not been met.



J A Brookfield  
Brookfield & Co  
Registered Auditors

Date: 30 September 2022

**Ability to Change  
Statement of Financial Activities  
for the year ended 31 December 2021**

		Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Income from Property Management			522,463	522,463	458,972
Voluntary Income - Grants and donations		-	-	-	-
Investment income		-	-	-	-
<b>Total Incoming Resources</b>		-	522,463	522,463	458,972
<b>Resources expended</b>					
<i>Costs of generating funds</i>					
Charitable activities		-	526,721	526,721	442,656
Governance		-	1,600	1,600	1,360
<b>Total resources expended</b>	6	-	528,321	528,321	444,016
<i>Net incoming resources expended for the Year</i>		-	(5,858)	(5,858)	14,956
Funds brought forward		-	66,491	66,491	51,535
<b>Total Funds carried forward</b>		-	60,633	60,633	66,491

**Ability to Change  
Balance Sheet  
as at 31 December 2021**

	Notes	2021 £	2020 £
Tangible fixed assets	8	25,137	29,560
<b>Current assets</b>			
Debtors	9	24,299	16,632
Cash at bank and in hand		<u>26,591</u>	<u>43,743</u>
		<u>50,890</u>	<u>60,375</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(8,251)</u>	<u>(9,500)</u>
<b>Net current assets</b>		42,639	50,875
<b>Creditors: amounts falling due after one year</b>	11	(7,143)	(13,944)
<b>Total assets</b>		<u><u>60,633</u></u>	<u><u>66,491</u></u>
<b>Funds of the Charity</b>			
Restricted Funds		-	-
General Funds		60,633	66,491
<b>Total Funds</b>	13	<u><u>60,633</u></u>	<u><u>66,491</u></u>

The notes on pages 8 to 11 form part of these accounts

Approved by the board on 30/09/2022

Trustee



**Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2021**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

a) Basis of Preparation

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The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the charity for expenditure or appropriation to reserves for internally designated purposes. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. floor areas, per capita or estimated usage

e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on a reducing balance basis at the rates of 25% per annum.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account..

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

i) Pensions

Contributions to employee pension schemes are in line with government legislation.

**Ability to Change**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**2 Taxation**

Subject to agreement with the Inspector of Taxes, the charity is exempt from the payment of any Taxes to the extent it is a registered charity and not liable for Income Tax or Corporation Tax on income derived from its charitable activities. The company does not have a liability to register for VAT.

**3 Surplus for the period**

The surplus for the period is stated after charging:

	2021	2020
	£	£
Depreciation	8,380	9,854
Independent Examination and accountancy fees Brookfield & Co	1,600	1,360

**4 Staff costs**

Staff costs were as follows

	2021	2020
	£	£
Salary and pension costs	124,386	104,071
Social Security costs	8,467	8,340
	<u>132,853</u>	<u>112,411</u>

	2021	2020
	£	£
Numbers of full time employees or full time equivalents		
Charitable activities	4	4
Administration	2	2
	<u>6</u>	<u>6</u>

No employee had emoluments in excess of £60,000 (2020:Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

**5 Incoming resources from generated funds:**

	Restricted	Unrestricted	2021	2020
	£	£	Total	Total
	£	£	£	£
<b>Provision of supported accomodation and floating support</b>				
Rental Income		522,463	522,463	458,972
Voluntary Income - Grants and donations		-	-	-
	<u>-</u>	<u>522,463</u>	<u>522,463</u>	<u>458,972</u>

**6 Analysis of project, governance and support costs**

	Charitable Activities	Fundraising & Publicity	Governance	Support Services	2021 Total	Staff
	£	£	£	£	£	
Property Maintenance	50,612	-	-	-	50,612	
Other Property running costs	7,281	-	-	-	7,281	
Rent	225,375	-	-	-	225,375	
Starter Packs	2,463	-	-	-	2,463	
Depreciation	8,380	-	-	-	8,380	
Insurances	-	-	-	7,351	7,351	
HP Interest	-	-	-	1,598	1,598	
Wages and salaries	132,853	-	-	-	132,853	132,853
Rates and Water	-	-	-	21,927	21,927	
Advertising and promotional expenses	-	-	-	624	624	
Light and Heat	-	-	-	13,871	13,871	
Telephone	-	-	-	5,517	5,517	
Postage and Stationery	-	-	-	3,680	3,680	
Office Rent	-	-	-	23,735	23,735	
Travel and Subsistence	15,220	-	-	-	15,220	
Professional Fees	-	-	-	660	660	
Independent Examiner	-	-	1,600	-	1,600	
Subscriptions	-	-	-	1,590	1,590	
Training	3,507	-	-	-	3,507	3,507
Other office costs	-	-	-	466	466	
Sundries	-	-	-	10	10	
	<u>445,691</u>	<u>-</u>	<u>1,600</u>	<u>81,029</u>	<u>528,320</u>	<u>136,360</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2021

7 Resources analysed by Charitable Activity

	Staff Costs	Publicity, fundraising & Office Costs	Charitable Activities including Premises Costs	Professional, Legal & Accounting Fees and Trustees expenses	Depreciation	2021 Total
	£	£	£	£	£	£
Supporting Ex Offenders and other vulnerable adults	136,360	80,369	300,951	2,260	8,380	528,320
<b>Total resources expended</b>	<b>136,360</b>	<b>80,369</b>	<b>300,951</b>	<b>2,260</b>	<b>8,380</b>	<b>528,320</b>

8 Tangible fixed assets

	Motor Vehicle	Computer equipment	Fixtures and Fittings	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 January 2021	33,681	6,052	14,577	54,310
Additions in the period	-	1,723	2,234	3,957
Balance at 31 December 2021	<u>33,681</u>	<u>7,775</u>	<u>16,811</u>	<u>58,267</u>
<b>Depreciation</b>				
Balance at 1 January 2021	10,234	4,225	10,291	24,750
Charge for the year	5,862	888	1,630	8,380
Balance at 31 December 2021	<u>16,096</u>	<u>5,113</u>	<u>11,921</u>	<u>33,130</u>
<b>Net Book Value</b>				
At 31 December 2021	<u>17,585</u>	<u>2,662</u>	<u>4,890</u>	<u>25,137</u>
At 31 December 2020	<u>23,447</u>	<u>1,827</u>	<u>4,286</u>	<u>29,560</u>

9 Debtors

	2021	2020
	£	£
Housing Benefit Receivable	22,207	16,422
Other debtors	2,092	210
	<u>24,299</u>	<u>16,632</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Sundry creditors	1,450	2,700
Finance lease and HP contracts	6,801	6,800
	-	-
	<u>8,251</u>	<u>9,500</u>

11 Creditors: amounts falling due after one year

Finance lease and HP contracts	7,143	13,944
	<u>7,143</u>	<u>13,944</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2021

12 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	25,137	25,137
Current Assets	-	50,890	50,890
Current Liabilities	-	(8,251)	(8,251)
Creditors: amounts falling due after one year	-	(7,143)	(7,143)
	-	60,633	60,633

13 Analysis of net assets between funds

	At 1/1/21 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/12/21 £
<b>Restricted Funds:</b>					
Big Lottery	-	-	-	-	-
<b>Unrestricted Funds:</b>					
General Fund	66,491	522,463	528,321	-	60,633
<b>Total Unrestricted Funds</b>	<b>66,491</b>	<b>522,463</b>	<b>528,321</b>	<b>-</b>	<b>60,633</b>

14 Related party transactions and trustees' remuneration

During the year rent was paid in total of £22,200 (2020:£21,000) to the CEO. This rent was paid at normal commercial rates. Trustees received no emoluments (2020 £nil). No travel expenses were paid to Trustees in the period (2020 £Nil).

**ABILITY TO CHANGE**

England & Wales - Charity number 1162596

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# Accounts

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Charity Registered number  
1162596



Ability to Change

Ability to Change

Report and Unaudited Accounts

31 December 2020

**Ability to Change  
Report and accounts  
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**Ability to Change  
Charity Information**

**Trustees**

Natasha Smith  
Bianca Hinds  
Jessica Jackson

**Independent Examiner**

Brookfield & Co  
18 Concanon Road  
London  
SW2 5TA

**Principal Address**

The Lansdowne Building  
2 Lansdowne Road  
Croydon  
CR9 2ER

**Charity registration no**

1162596

Bank  
Santander  
128-130 North End  
East Croydon  
Croydon  
CR0 1UD

## **Trustees Report, for year ended 31st December 2020**

### **Objectives and activities**

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society including (but not limited to) the provision of accommodation.. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

### **What**

Ability to Change is a Supported Housing Service, whom provides a person-centred approach support service & network to Service Users who have become homeless. Our work is based on individually tailored support plans for every service user underpinned by a framework of equal opportunities, anti-discrimination and mutual respect. We work holistically and by linking service users in with appropriate community resources and services.

We design and deliver programmes that help people make the transition into education or employment and the ability to change from social exclusion to social inclusion.

We believe strongly in the importance of engaging in opportunities that will create a lifestyle that will reduce the likelihood of reoffending.

Our skilled team of staff and volunteers will work alongside service users to encourage and identify their aspirations. We also work proactively with local employers to create opportunities for both voluntary and paid work.

### **How**

In order to establish ATC's service delivery, all staff especially Support Workers are required to work within a specific skill set. This specific skill set will enable & empower all Service Users the Ability To Change their lives, maintain a positive future and move on to independent living with confidence.

We provide supported accommodation and floating support. We understand the importance of stable accommodation in helping ex-offenders and the homeless to move on from crime. We have continued to developed strong working partnerships with multiple agencies in both public and private sector organisations. Collaborating and developing new partners and secure referrals. We recognise the benefits of a collaborative, multi-agency approach.

### **Delivery of aim/Evaluation**

We are continually evaluating our service delivery and aim to ensure we achieve our objectives and maintain our service to our highest standards. During Covid 19 we carried out regular Covid risk assessments on our staff and service users, to see how they were coping/dealing with the pandemic and how the charity can support them,. We continued to do support plans on quarterly basis to provide us with a clear view on a service user's progress and future aims since joining the Charity. The support plan helps us determine whether they have made enough progress to live in society independently, and consequently make preparations for them to move on to their own property, via our exit reviews plans. Although we perform reviews every 3 months, our support workers are in regular contact with their assigned service users on a weekly

## **Achievements and performance**

During the pandemic we were able to secure two more properties, giving 10 more service users a home and security. Due to Covid 19 courses were stopped, but we were able to put computers in all of our houses, so most were able to continue with online studies and some take up new online courses, which helped maintain positive mind sets. We are pleased to say none of our service users reoffended and went back to prison during 2020.

Referred to ATC 2015/20	91
Currently residing at ATC	42
Not reoffended	76
Attended college	70
Achieved qualifications	63
Work-ready	72
Maintaining positive mental health	85
Move on to own home	33

## **COVID-19 Response**

### **Visits to Offices**

Our offices remain open, but limited appointments will be being made. When entering the office masks are to be worn, temperatures will be checked and sanitation will be provided. Everyone will be supplied with their own pen in a plastic bag, for any papers need to be signed. Everyone will also be required to fill out a track and trace form.

### **Visiting the home**

Routine appointments will still be made by Support workers but this will be limited to emergencies and urgent matters. Our staff will wear PPE, to reduce the risk of spreading infections.

### **The following measures are now in place to ensure the safety and wellbeing of all service users and staff:**

All Staff have taken a Covid 19 awareness course

Risk assessment on staff and service users will be conducted.

Staff will be reducing their presence around communal areas and will only attend to complete essential tasks such as the house risk assessments, weekly safety and compliance checks. At other times they will either work from the office or home.

Staff will continue to make regular contact with service users via telephone, zoom and email and do fortnightly service user risk assessments.

Staff are reducing visiting you in the home and carrying out face to face contact

Most of our houses will be supplied with computers, so we can carry out zoom meetings and online support.

Posters displayed in all entrances advising visitors not to enter if they are displaying any symptoms of the virus and only to enter if the visit is essential.

Posters displayed asking residents showing any symptoms of the virus not to use communal facilities

### Statement of trustees' responsibilities

The trustees of Ability to Change are responsible for preparing the Trustees' Annual 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 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
- make judgments and accounting 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 business.

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. We have an employee that rents her house out to the Charity. Trustees 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.

This report was approved by the Board of Trustees on 31 August 2021 and signed on its behalf.

Trustee  
Dated:

  
14/9/2021

**INDEPENDENT EXAMINER'S REPORT**  
**to the trustees of Ability to Change**

We report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Charities Act and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

- to follow the procedures laid down in the general Directions given by the Charity Commission under the Charities Act; and
- examine the accounts under the Charities Act.
- to state whether particular matters have come to our attention

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe in any material respect the requirements:

to keep accounting records in accordance with S.30 of the Charities Act 2011; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice; Accounting and reporting by Charities

have not been met.

J A Brookfield  
Brookfield & Co  
Registered Auditors



Date: 31 August 2021

Ability to Change  
Statement of Financial Activities  
for the year ended 31 December 2020

		Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	Notes	2020 £	2020 £	2020 £	2019 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Income from Property Management			458,972	458,972	357,335
Voluntary Income - Grants and donations		-	-	-	499
Investment income		-	-	-	-
<b>Total Incoming Resources</b>		-	458,972	458,972	357,834
<b>Resources expended</b>					
<i>Costs of generating funds</i>					
Charitable activities			442,656	442,656	352,163
Governance		-	1,360	1,360	1,350
<b>Total resources expended</b>	2	-	444,016	444,016	353,513
Net incoming resources expended for the Year		-	14,956	14,956	4,321
Funds brought forward		-	51,535	51,535	47,214
<b>Total Funds carried forward</b>		-	66,491	66,491	51,535

**Ability to Change  
Balance Sheet  
as at 31 December 2020**

	Notes	2020 £	2019 £
Tangible fixed assets	4	29,560	39,089
<b>Current assets</b>			
Debtors	3	16,632	7,602
Cash at bank and in hand		43,743	34,991
		<u>60,375</u>	<u>42,593</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(9,500)</u>	<u>(9,401)</u>
<b>Net current assets</b>		50,875	33,192
<b>Creditors: amounts falling due after one year</b>	5	(13,944)	(20,746)
<b>Total assets</b>		<u>66,491</u>	<u>51,535</u>
<b>Funds of the Charity</b>			
Restricted Funds		-	-
General Funds		66,491	51,535
<b>Total Funds</b>	6	<u>66,491</u>	<u>51,535</u>

The notes on pages 8 to 11 form part of these accounts

Approved by the board on 31/08/2021

Trustee



**Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2020**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

a) Basis of Preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing contracts and grant aid and as a consequence the going concern basis is also dependent on continuing contracts and grant aid. The particular accounting policies adopted are set out below.

b) Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the charity for expenditure or appropriation to reserves for internally designated purposes. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. floor areas, per capita or estimated usage

e) Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on a reducing balance basis at the rates of 25% per annum.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account..

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

i) Pensions

Contributions to employee pension schemes are in line with government legislation.

**Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2020**

**2 Taxation**

Subject to agreement with the Inspector of Taxes, the charity is exempt from the payment of any Taxes to the extent it is a registered charity and not liable for Income Tax or Corporation Tax on income derived from its charitable activities. The company does not have a liability to register for VAT.

**3 Surplus for the period**

The surplus for the period is stated after charging:

	2020 £	2019 £
Depreciation	9,854	5,026
Independent Examination and accountancy fees Brookfield & Co	1,360	1,350

**4 Staff costs**

Staff costs were as follows

	2020 £	2019 £
Salary and pension costs	104,071	90,222
Social Security costs	8,340	7,840
	<u>112,411</u>	<u>98,062</u>

	2020 £	2019 £
Numbers of full time employees or full time equivalents		
Charitable activities	4	4
Administration	2	2
	<u>6</u>	<u>4</u>

No employee had emoluments in excess of £60,000 (2018:Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

**1 Incoming resources from generated funds:**

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
<b>Provision of supported accommodation and floating support</b>				
Rental Income		458,972	458,972	357,335
Voluntary Income - Grants and donations		-	-	-
	<u>-</u>	<u>458,972</u>	<u>458,972</u>	<u>357,335</u>

**2 Analysis of project, governance and support costs**

	Charitable Activities £	Fundraising & Publicity £	Governance £	Support Services £	2020 Total £
Property Maintenance	32,268	-	-	-	32,267
Other Property running costs	6,767	-	-	-	6,767
Rent	199,363	-	-	-	199,363
Starter Packs	4,966	-	-	-	4,966
Depreciation	-	-	-	9,854	9,854
Advertising/Promotional	-	-	-	590	590
HP Interest	-	-	-	1,598	1,598
Wages and salaries	112,411	-	-	-	112,411
Rates and Water	-	-	-	13,167	13,167
Insurance	-	-	-	8,390	8,390
Light and Heat	-	-	-	12,537	12,537
Telephone	-	-	-	5,183	5,182
Postage and Stationery	-	-	-	3,788	3,788
Office Rent	-	-	-	16,814	16,814
Travel and Subsistence	9,242	-	-	-	9,242
Professional Fees	-	-	-	216	216
Independent Examiner	-	-	1,360	-	1,360
Subscriptions	-	-	-	1,303	1,303
Training	1,495	-	-	-	1,495
Other office costs	-	-	-	1,479	1,479
Sundries	-	-	-	1,227	1,226
	<u>366,512</u>	<u>-</u>	<u>1,360</u>	<u>76,146</u>	<u>444,015</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2020

3 Resources analysed by Charitable Activity

	Staff Costs	Publicity, fundraising & Office Costs	Charitable Activities including Premises Costs	Professional, Legal & Accounting Fees and Trustees expenses	Depreciation	2019 Total
	£	£	£	£	£	£
Supporting Ex Offenders and other vulnerable adults	113,906	66,074	252,606	1,576	9,854	444,016
<b>Total resources expended</b>	<b>113,906</b>	<b>66,074</b>	<b>252,606</b>	<b>1,576</b>	<b>9,854</b>	<b>444,016</b>

4 Tangible fixed assets

	Motor Vehicle	Computer equipment	Fixtures and Fittings	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 January 2020	33,681	5,920	14,383	53,984
Additions in the period	0	132	194	326
Balance at 31 December 2020	<u>33,681</u>	<u>6,052</u>	<u>14,577</u>	<u>54,310</u>
<b>Depreciation</b>				
Balance at 1 January 2020	2,418	3,615	8,862	14,895
Charge for the year	7,816	610	1,429	9,855
Balance at 31 December 2020	<u>10,234</u>	<u>4,225</u>	<u>10,291</u>	<u>24,750</u>
<b>Net Book Value</b>				
At 31 December 2020	<u>23,447</u>	<u>1,827</u>	<u>4,286</u>	<u>29,560</u>
At 31 December 2019	<u>31,263</u>	<u>2,305</u>	<u>5,521</u>	<u>39,089</u>

3 Debtors

	2020	2019
	£	£
Housing Benefit Receivable	16,422	-
Other debtors	210	7,602
	<u>16,632</u>	<u>7,602</u>

4 Creditors: amounts falling due within one year

	2020	2019
	£	£
Sundry creditors	2,700	2,600
Finance lease and HP contracts	6,800	6,801
	-	-
	<u>9,500</u>	<u>9,401</u>

5 Creditors: amounts falling due after one year

Finance lease and HP contracts	13,944	20,746
	<u>13,944</u>	<u>20,746</u>

Ability to Change  
Notes to the Accounts  
for the year ended 31 December 2020

5 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	29,560	29,560
Current Assets	-	60,375	60,375
Current Liabilities	-	(9,500)	(9,500)
Creditors: amounts falling due after one year	-	(13,944)	(13,944)
	-	66,491	66,491

6 Analysis of net assets between funds

	At 1/1/20 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/12/20 £
<b>Restricted Funds:</b>					
Big Lottery	-	-	-	-	-
<b>Unrestricted Funds:</b>					
General Fund	51,535	458,972	444,016	-	66,491
<b>Total Unrestricted Funds</b>	<b>51,535</b>	<b>458,972</b>	<b>444,016</b>	<b>-</b>	<b>66,491</b>

7 Related party transactions and trustees' remuneration

During the year rent was paid in total of £21,000 (2019;£21,000) to the CEO. This rent was paid at normal commercial rates. Trustees received no emoluments (2019 £nil). No travel expenses were paid to Trustees in the period (2019 £Nil).

**Ability to Change**  
**Detailed profit and loss account**  
**for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>	458,972	357,834
<b>Resources Expended</b>		
Property Maintenance	32,267	14,448
Other Property running costs	6,767	3,371
Rent	199,363	156,747
Starter Packs	4,966	4,063
Depreciation	9,854	5,026
Advertising/Promotional	590	1,373
HP Interest	1,598	266
Wages and salaries	112,411	98,062
Rates and Water	13,167	15,462
Insurance	8,390	6,325
Light and Heat	12,537	11,078
Telephone	5,182	3,616
Postage and Stationery	3,788	3,258
Office Rent	16,814	14,684
Travel and Subsistence	9,242	7,646
Professional Fees	216	324
Independent Examiner	1,360	1,350
Subscriptions	1,303	1,074
Training	1,495	4,526
Other office costs	1,479	830
Sundries	1,227	(16)
Total resources expended	<u>444,016</u>	<u>353,513</u>
<b>Net incoming resources expended for the Year</b>	<u><u>14,956</u></u>	<u><u>4,321</u></u>