

Charity Registered number
1162596



Ability to Change

Ability to Change

Report and Unaudited Accounts

31 December 2023

**Ability to Change
Report and accounts
Contents**

	Page
Charity information	1
Trustees' report	2
Independent Examiners' report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8

**Ability to Change
Charity Information**

Trustees

Natasha Smith
Bianca Hinds
Jessica Jackson

Independent Examiner

Brookfield & Co
18 Concanon Road
London
SW2 5TA

Principal Address

AMP House Serviced Offices
AMP House – 4th 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 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

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 develop 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 Qunotes 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 2015/23	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 £
Incoming resources					
<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		-	-	-	-
Total Incoming Resources		-	579,939	579,939	538,743
Resources expended					
<i>Costs of generating funds</i>					
Charitable activities		2,220	564,048	566,268	541,143
Governance		-	1,600	1,600	1,550
Total resources expended	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
Total Funds carried forward		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
Current assets			
Debtors	9	32,822	24,237
Cash at bank and in hand		29,418	22,698
		<u>62,240</u>	<u>46,935</u>
Creditors: amounts falling due within one year	10	<u>(7,288)</u>	<u>(5,688)</u>
Net current assets		54,952	41,247
Creditors: amounts falling due after one year	11	(879)	(4,138)
Total assets		<u>68,754</u>	<u>56,683</u>
Funds of the Charity			
Restricted Funds		4,143	6,363
General Funds		64,611	50,320
Total Funds	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	4,893	6,525
Independent Examination and accountancy fees Brookfield & Co	1,600	1,550

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
	156,119	130,895

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

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
	£	£	£	£
Provision of supported accomodation and floating support				
Rental Income		579,914	579,914	528,793
Voluntary Income - Grants and donations	-	25	25	-
	-	579,939	579,939	528,793

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	-	-	-	-	-
Subscriptions	-	-	1,600	-	1,600
Training	1,247	-	-	1,889	1,889
Other office costs	-	-	-	-	-
Sundries	-	-	-	1,350	1,350
	-	-	-	1,371	1,371
	444,593	-	1,600	121,675	567,868

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
Total resources expended	157,366	103,696	295,731	6,182	4,893	567,868

8 Tangible fixed assets

	Motor Vehicle	Computer equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost				
Balance at 1 January 2023	33,681	8,737	16,811	59,229
Additions in the period	-	-	-	-
Balance at 31 December 2023	33,681	8,737	16,811	59,229
Depreciation				
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	23,789	6,698	14,061	44,548
Net Book Value				
At 31 December 2023	9,892	2,039	2,750	14,681
At 31 December 2022	13,189	2,718	3,667	19,574

9 Debtors

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

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
	7,288	5,688

11 Creditors: amounts falling due after one year

	2023	2022
	£	£
Finance lease and HP contracts	879	4,138
	879	4,138

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 £
Restricted Funds:					
Big Lottery	6,363	-	2,220	-	4,143
Unrestricted Funds:					
General Fund	50,320	579,939	565,648	-	64,611
Total Unrestricted Funds	<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).