



Changes Tamworth Charity March 2025

The charities trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144(2) of the charities act 2011 and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions given by the charity commission under section 145(5) b of the 2011 Act; and
- State whether particular matters have come to my attention

My 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 accounts presented within 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.

In connection with my examination, no matters have come to my attention;

This gives me reasonable cause to believe that all material respects the requirements below:

- To keep accounting records in accordance with the section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Full Name – Lisa Amos

Signature – 

Professional Body or qualification - MAAT

Address – 31 West Street, Swadlincote, DE11 9DN

Date - 09/06/2025

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Changes Tamworth

Amos Accountancy Limited
31 West Street
Swadlincote
Derbyshire
DE11 9DN

Changes Tamworth

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Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170047

Principal address

1A King Sreet
Tamworth
B79 7DB

Trustees

Mrs P Cocker
Mrs M Ross
D Welland
Mrs L Hooper
Mrs J Williamson

Approved by order of the board of trustees on 24 JUNE 2025 and signed on its behalf by:

PA Cocker
Mrs P Cocker - Trustee

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Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	600
Charitable activities					
Grant		9,000	-	9,000	2,000
NL Community		-	10,800	10,800	9,700
Foyle Foundation		-	-	-	6,000
Support Staffordshire		-	5,000	5,000	5,000
Heart England		-	-	-	15,000
VCSE Support Communities		-	6,600	6,600	-
Other trading activities	2	16,198	-	16,198	33,017
Total		<u>25,198</u>	<u>22,400</u>	<u>47,598</u>	<u>71,317</u>
EXPENDITURE ON					
Raising funds	3	-	2,873	2,873	3,000
Charitable activities					
Expenses		7,980	55,227	63,207	56,868
Other		211	-	211	(1,436)
Total		<u>8,191</u>	<u>58,100</u>	<u>66,291</u>	<u>58,432</u>
NET INCOME/(EXPENDITURE)		17,007	(35,700)	(18,693)	12,885
RECONCILIATION OF FUNDS					
Total funds brought forward		9,966	35,700	45,666	32,781
TOTAL FUNDS CARRIED FORWARD		<u>26,973</u>	<u>-</u>	<u>26,973</u>	<u>45,666</u>

The notes form part of these financial statements

Changes Tamworth

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	6	1,899	-	1,899	2,110
CURRENT ASSETS					
Cash at bank		25,074	-	25,074	43,556
NET CURRENT ASSETS		<u>25,074</u>	<u>-</u>	<u>25,074</u>	<u>43,556</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,973</u>	<u>-</u>	<u>26,973</u>	<u>45,666</u>
NET ASSETS		<u>26,973</u>	<u>-</u>	<u>26,973</u>	<u>45,666</u>
FUNDS	7				
Unrestricted funds				26,973	9,966
Restricted funds				-	35,700
TOTAL FUNDS				<u>26,973</u>	<u>45,666</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 JUNE 2025 and were signed on its behalf by:

P A Cocker
P Cocker - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 10% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	16,198	33,017
	<u> </u>	<u> </u>

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

3. RAISING FUNDS

Investment management costs

	31.3.25	31.3.24
	£	£
Rent	<u>2,873</u>	<u>3,000</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	600	-	600
Charitable activities			
Grant	2,000	-	2,000
NL Community	-	9,700	9,700
Foyle Foundation	-	6,000	6,000
Support Staffordshire	-	5,000	5,000
Heart England	-	15,000	15,000
Other trading activities	<u>33,017</u>	<u>-</u>	<u>33,017</u>
Total	<u>35,617</u>	<u>35,700</u>	<u>71,317</u>
EXPENDITURE ON			
Raising funds	3,000	-	3,000
Charitable activities			
Expenses	56,868	-	56,868
Other	<u>(1,436)</u>	<u>-</u>	<u>(1,436)</u>
Total	<u>58,432</u>	<u>-</u>	<u>58,432</u>
NET INCOME/(EXPENDITURE)	(22,815)	35,700	12,885
RECONCILIATION OF FUNDS			
Total funds brought forward	32,781	-	32,781
TOTAL FUNDS CARRIED FORWARD	<u>9,966</u>	<u>35,700</u>	<u>45,666</u>

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

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	2,345
DEPRECIATION	
At 1 April 2024	235
Charge for year	211
At 31 March 2025	446
NET BOOK VALUE	
At 31 March 2025	1,899
At 31 March 2024	2,110

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	9,966	17,007	26,973
Restricted funds			
Restricted Funds	35,700	(35,700)	-
TOTAL FUNDS	<u>45,666</u>	<u>(18,693)</u>	<u>26,973</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,198	(8,191)	17,007
Restricted funds			
Restricted Funds	22,400	(58,100)	(35,700)
TOTAL FUNDS	<u>47,598</u>	<u>(66,291)</u>	<u>(18,693)</u>

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

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	32,781	(22,815)	9,966
Restricted funds			
Restricted Funds	-	35,700	35,700
TOTAL FUNDS	<u>32,781</u>	<u>12,885</u>	<u>45,666</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,617	(58,432)	(22,815)
Restricted funds			
Restricted Funds	35,700	-	35,700
TOTAL FUNDS	<u>71,317</u>	<u>(58,432)</u>	<u>12,885</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	32,781	(5,808)	26,973
TOTAL FUNDS	<u>32,781</u>	<u>(5,808)</u>	<u>26,973</u>

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

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,815	(66,623)	(5,808)
Restricted funds			
Restricted Funds	58,100	(58,100)	-
TOTAL FUNDS	<u>118,915</u>	<u>(124,723)</u>	<u>(5,808)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

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Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	600
Other trading activities		
Fundraising events	16,198	33,017
Charitable activities		
Grants	31,400	37,700
Total incoming resources	47,598	71,317
EXPENDITURE		
Investment management costs		
Rent	2,873	3,000
Charitable activities		
Rates and water	238	215
Insurance	951	566
Light and heat	1,605	2,145
Telephone	872	632
Health and safety	-	26
Travel & Sundries	555	320
Motor	147	794
	4,368	4,698
Other		
Wages	-	(1,671)
Depreciation of tangible fixed assets	211	235
	211	(1,436)
Support costs		
Management		
Postage, Stat and Printing	666	833
Training	299	-
	965	833
Information technology		
Repairs and renewals	-	392
Governance costs		
Wages	56,674	50,945
Accountancy and legal fees	1,200	-
	57,874	50,945

This page does not form part of the statutory financial statements

Changes Tamworth

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Total resources expended	66,291	58,432
Net (expenditure)/income	<u>(18,693)</u>	<u>12,885</u>